

# 2023 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change [Redacted]

Decedent Filing [Redacted]

Your SSN [Redacted]

Spouse Decedent [Redacted]

Spouse's SSN [Redacted]

Address Change [Redacted]

Area code and daytime telephone number

Amended Return [Redacted]

NOL [Redacted]

MSRA [Redacted] Nonresident Return [Redacted]

Your Date of Birth [Redacted]

Spouse's Date of Birth [Redacted]

NRPA [Redacted] Part-Year Return [Redacted]

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

### 6 EXEMPTIONS:

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying surviving spouse**.

If the qualifying person is not your dependent, enter name here.

6A  Yourself [Redacted] 65 or older [Redacted] Blind [Redacted]

6B  Spouse [Redacted] 65 or older [Redacted] Blind [Redacted]

Total of 6A & 6B [Redacted]

**6C DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on your Federal Form 1040 or 1040-SR here.

6C [Redacted]

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

### IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

**6D TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C

6D [Redacted]

### FOR OFFICE USE ONLY

Field Flag

[Grid for Field Flag]



If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Line 20	8	
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	
10B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	10B	
10C	FEDERAL STANDARD DEDUCTION	10C	
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B	10D	
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the nearest dollar.	10E	
11	LOUISIANA NET INCOME – Subtract Line 10E from Line 8. If less than zero, enter zero "0".	11	
12	YOUR LOUISIANA INCOME TAX	12	
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5	13	
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	
15	2023 LOUISIANA REFUNDABLE CHILD CARE CREDIT – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Care Credit Worksheet.</b>	15	
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	
16	2023 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet.</b>	16	
	5    4    3    2		
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9	17	
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A and 15B.	18	
19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	19	
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	20	
21	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	21	



Social Security Number

[Redacted]

22	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.		22	[Redacted]
23A	CONSUMER USE TAX	<input type="checkbox"/> No use tax due.	23A	[Redacted]
		<input type="checkbox"/> Amount from the Consumer Use Tax Worksheet.		
23B	ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE	<input type="checkbox"/> No usage fee due.	23B	[Redacted]
		<input type="checkbox"/> Amount from Form R-19000A.		
24	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE - Add Lines 22, 23A, AND 23B.		24	[Redacted]
25	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.		25	[Redacted]
26	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6		26	[Redacted]
27	<b>AMOUNT OF LOUISIANA TAX WITHHELD FOR 2023 – Attach Forms W-2 and 1099.</b>		27	[Redacted]
28	AMOUNT OF CREDIT CARRIED FORWARD FROM 2022		28	[Redacted]
29	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		29	[Redacted]
30	AMOUNT OF ESTIMATED PAYMENTS FOR 2023		30	[Redacted]
31	AMOUNT OF EXTENSION PAYMENT		31	[Redacted]
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.		32	[Redacted]
33	OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. <b>Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.</b> Otherwise, go to Line 40.		33	[Redacted]
34	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.	<input type="checkbox"/>	34	[Redacted]
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.		35	[Redacted]
36	TOTAL DONATIONS – From Schedule D-NR, Line 22		36	[Redacted]
37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.		37	[Redacted]
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2024 INCOME TAX	<b>CREDIT</b>	38	[Redacted]
	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailing to LDR, use the address on the bottom of page 4.			
39	Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.	<b>REFUND</b>	39	[Redacted]

**DIRECT DEPOSIT INFORMATION**

Type: Checking  Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes  No

Routing Number [Redacted]

Account Number [Redacted]



Social Security Number

AMOUNTS DUE LOUISIANA

- 40 AMOUNT YOU OWE - If Line 24 is greater than Line 32, subtract Line 32 from Line 24
41 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND
42 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND
43 ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION
44 INTEREST - From the Interest Calculation Worksheet, Line 5.
45 DELINQUENT FILING PENALTY - From the Delinquent Filing Penalty Calculation Worksheet Line 3.
46 DELINQUENT PAYMENT PENALTY - From the Delinquent Payment Penalty Calculation Worksheet Line 7.
47 UNDERPAYMENT PENALTY - See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.
48 BALANCE DUE LOUISIANA - Add Lines 40 through 47.

PAY THIS AMOUNT. DO NOT SEND CASH.

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. Do not staple.

2-D Barcode Area

Status

Contribution and Donation

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature Date (mm/dd/yyyy) Spouse's Signature (If filing jointly, both must sign.) Date (mm/dd/yyyy)

Table with 5 columns: PAID PREPARER USE ONLY, Print/Type Preparer's Name, Preparer's Signature, Date (mm/dd/yyyy), Check if Self-employed. Includes sub-rows for Firm's Name, Firm's FEIN, Firm's Address, and Telephone.

Name

Individual Income Tax Return Calendar year return due 5/15/2024

Mail to: Department of Revenue

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.





Social Security Number



**SCHEDULE C-NR – 2023 NONREFUNDABLE PRIORITY 1 CREDITS**

Enter credit description and associated code, along with the dollar amount of credit claimed.



	Credit Description	Credit Code	Amount of Credit Claimed
1			
2			
3			
4			
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1 through 4. Also, enter this amount on Form IT-540B-Line 13.		



**SCHEDULE D-NR – 2023 DONATION SCHEDULE**

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 35 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 21, the portion of the overpayment you wish to donate. The total on Line 22 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B.

1	Adjusted Overpayment - From Form IT-540B, Line 35			1	
2	The Military Family Assistance Fund	2		12	Louisiana National Guard Honor Guard for Military Funerals
3	Coastal Protection and Restoration Fund	3		13	Louisiana State Troopers Charities, Inc.
4	The START Program	4		14	Louisiana Coalition Against Domestic Violence
5	Wildlife Habitat and Natural Heritage Trust Fund	5		15	Dreams Come True, Inc.
6	Louisiana Cancer Trust Fund	6		16	Sexual Trauma Awareness and Response (STAR)
7	Louisiana Pet Overpopulation Advisory Council	7		17	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)
8	Louisiana Food Bank Association	8		18	Maddie's Footprints
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9		19	University of New Orleans Foundation
10	Louisiana Association of United Ways/LA 2-1-1	10		20	Southeastern Louisiana University Foundation
11	American Red Cross	11		21	Holden's Hope
22	TOTAL DONATIONS – Add Lines 2 through 21. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 36.			22	



**SCHEDULE F-NR – 2023 REFUNDABLE PRIORITY 2 CREDITS**

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
1	_____	[REDACTED]	1	[REDACTED]
2	_____	[REDACTED]	2	[REDACTED]
3	_____	[REDACTED]	3	[REDACTED]
4	_____	[REDACTED]	4	[REDACTED]
5	_____	[REDACTED]	5	[REDACTED]
5A	Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number	[REDACTED]		

**Transferable, Refundable Priority 2 Credits**

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
6.	Musical and Theatrical Production	62F	6	[REDACTED]
6A.	[REDACTED]			
7.	Musical and Theatrical Production	62F	7	[REDACTED]
7A.	[REDACTED]			
8.	Musical and Theatrical Production	62F	8	[REDACTED]
8A.	[REDACTED]			
9.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17.		9	[REDACTED]



**SCHEDULE I-NR – 2023 REFUNDABLE PRIORITY 4 CREDITS**

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
1	_____	[REDACTED]	1	[REDACTED]
2	_____	[REDACTED]	2	[REDACTED]
3	_____	[REDACTED]	3	[REDACTED]
4	_____	[REDACTED]	4	[REDACTED]
5	_____	[REDACTED]	5	[REDACTED]
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540B, Line 26.		6	[REDACTED]





**SCHEDULE J-NR – 2023 NONREFUNDABLE PRIORITY 3 CREDITS**

**Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT	1	<span style="background-color: yellow; display: inline-block; width: 40px; height: 15px;"></span>
2	2023 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	<span style="background-color: yellow; display: inline-block; width: 40px; height: 15px;"></span>
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022	3	<span style="background-color: yellow; display: inline-block; width: 40px; height: 15px;"></span>
4	2023 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	<span style="background-color: yellow; display: inline-block; width: 40px; height: 15px;"></span>
	5 <span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span> 4 <span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span> 3 <span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span> 2 <span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span>		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022	5	<span style="background-color: yellow; display: inline-block; width: 40px; height: 15px;"></span>

**Additional Nonrefundable Priority 3 Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
6	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	6	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>
7	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	7	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>
8	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	8	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>
9	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	9	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>
10	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	10	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>
11	_____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	11	<span style="background-color: yellow; display: inline-block; width: 80px; height: 15px;"></span>



**SCHEDULE J-NR – 2023 NONREFUNDABLE PRIORITY 3 CREDITS ...continued**

**Transferable, Nonrefundable Priority 3 Credits**

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

	Credit Description	Credit Code	Amount of Credit Claimed
12	_____	[REDACTED]	12 [REDACTED]
12A	[REDACTED]		
13	_____	[REDACTED]	13 [REDACTED]
13A	[REDACTED]		
14	_____	[REDACTED]	14 [REDACTED]
14A	[REDACTED]		
15	_____	[REDACTED]	15 [REDACTED]
15A	[REDACTED]		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on IT-540B, Line 21.		16 [REDACTED]



**2023 CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule C-NR – Nonrefundable Priority 1 Credits**

Description	Code	Description	Code
Premium Tax . . . . .	100	Debt Issuance . . . . .	155
Bone Marrow . . . . .	120	(Reserved for future credits. Do not use unless specifically	
Qualified Playgrounds. . . . .	150	directed to do so by LDR.) . . . . .	199

**Schedule F-NR – Refundable Priority 2 Credits**

Description	Code	Description	Code
Ad Valorem Offshore Vessels . . . . .	52F	School Readiness Fees and Grants to Resource and	
Telephone Company Property . . . . .	54F	Referral Agencies . . . . .	68F
Prison Industry Enhancement . . . . .	55F	Retention and Modernization . . . . .	70F
Milk Producers . . . . .	58F	Digital Interactive Media and Software. . . . .	73F
Technology Commercialization. . . . .	59F	Stillborn Child . . . . .	76F
School Readiness Child Care Provider . . . . .	65F	Funeral and Burial Expense for a Pregnancy Related Death . . . . .	77F
School Readiness Child Care Directors and Staff . . . . .	66F	Adoption of Unrelated Infant. . . . .	78F
School Readiness Business-Supported Child Care. . . . .	67F	(Reserved for future credits. Do not use unless specifically	
		directed to do so by LDR.) . . . . .	80F

**Schedule F-NR – Transferable, Refundable Priority 2 Credits**

Description	Code
Musical and Theatrical Productions . . . . .	62F

**Schedule I-NR – Refundable Priority 4 Credits**

Description	Code
Inventory Tax . . . . .	50F
Ad Valorem Natural Gas. . . . .	51F

**Schedule J-NR – Nonrefundable Priority 3 Credits**

Description	Code	Description	Code
Organ Donation . . . . .	202	LA Import . . . . .	460
Previously Unemployed . . . . .	208	LA Work Opportunity . . . . .	461
Owner of Accessible and Barrier-free Home . . . . .	221	Youth Jobs . . . . .	462
New Jobs Credit. . . . .	224	Apprenticeship (2022) . . . . .	463
Eligible Re-entrants . . . . .	228	Donation to Qualified Foster Care Charitable Organization . . . . .	464
Apprenticeship (2007) . . . . .	236	Firearm Safety Devices . . . . .	465
Tax Equalization . . . . .	305	Inventory Tax Credit Carried Forward and ITEP. . . . .	500
Manufacturing Establishments . . . . .	310	Ad Valorem Natural Gas Credit Carried Forward . . . . .	502
(Reserved for future credits. Do not use unless specifically		Atchafalaya Trace . . . . .	504
directed to do so by LDR.) . . . . .	399	Cane River Heritage. . . . .	506
Refunds by Utilities. . . . .	412	Ports of Louisiana Investor. . . . .	508
Donation to School Tuition Organization . . . . .	424	Enterprise Zone . . . . .	510
QMC Music Job Creation Credit. . . . .	454	Recycling Credit . . . . .	550
Neighborhood Assistance. . . . .	457	(Reserved for future credits. Do not use unless specifically	
Research and Development . . . . .	458	directed to do so by LDR.) . . . . .	599
Ports of Louisiana Import Export Cargo. . . . .	459		

**Schedule J-NR – Transferable, Nonrefundable Priority 3 Credits**

Description	Code	Description	Code
Motion Picture Investment . . . . .	251	New Markets. . . . .	259
Research and Development . . . . .	252	Motion Picture Infrastructure . . . . .	261
Historic Structures . . . . .	253	Angel Investor. . . . .	262
Capital Company . . . . .	257	(Reserved for future credits. Do not use unless specifically	
LA Community Development Financial Institution (LCDFI) . . . . .	258	directed to do so by LDR.) . . . . .	299

**2023 Nonresident and Part-Year Resident (NPR) Worksheet**

<i>See instructions for completing the NPR worksheet.</i>		<b>Federal</b>	<b>Louisiana</b>
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, pensions and annuities		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income - Enter the amount of Louisiana NOL utilized		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	<b>Adjusted Gross Income</b> – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the <b>Federal column</b> should agree with Federal Form 1040 or 1040-SR, Line 11.		
<b>Additions</b>	13 Interest and dividend income from other states and their political subdivisions		
	14 Recapture of START contributions		
	15 Recapture of START K12 contributions		
	16 Add back of pass-through entity loss		
	17 Total - Add Lines 12 through 16.		

<b>EXEMPT INCOME</b> - Enter on Lines 18A through 18F the amount of any exempt income included on Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. <i>See the instructions.</i>			
<b>Exempt Income Description</b>		<b>Code</b>	<b>Amount</b>
<b>Subtractions</b>	18A	E	
	18B	E	
	18C	E	
	18D	E	
	18E	E	
	18F	E	
19	<b>Total Exempt Income</b> – Add Lines 18A through 18F.		
20	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 19 from Line 17. Also, enter this amount on Form IT-540B, Line 8.		

Description - <i>See instructions.</i>	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	03E
Federal Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	04E
Other Retirement Benefits – Provide name or statute: _____ Taxpayer date retired: _____ Spouse date retired: _____	05E
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E

Description - <i>See the instructions.</i>	Code
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
IRC Code 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Other, <i>see instructions.</i> Identify: _____	49E



## 2023 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
  2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
  3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – Enter the result or \$5,000, whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total <b>Elementary and Secondary School Tuition Deduction</b> here and on the NPR Worksheet, code 17E.	\$
Enter the total <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on the NPR Worksheet, code 18E.	\$
Enter the total <b>Educational Expenses for a Quality Public Education Deduction</b> here and on the NPR Worksheet, code 19E.	\$





**2023 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540B)

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2023 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.**

1. Enter the amount of 2023 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 \_\_\_\_\_ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2023, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility \_\_\_\_\_ and multiply the number by 2.0 . . . . . (i) \_\_\_\_\_ . \_\_\_\_\_
- Four Star Facility \_\_\_\_\_ and multiply the number by 1.5 . . . . . (ii) \_\_\_\_\_ . \_\_\_\_\_
- Three Star Facility \_\_\_\_\_ and multiply the number by 1.0 . . . . . (iii) \_\_\_\_\_ . \_\_\_\_\_
- Two Star Facility \_\_\_\_\_ and multiply the number by .50 . . . . . (iv) \_\_\_\_\_ . \_\_\_\_\_
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 \_\_\_\_\_ . \_\_\_\_\_
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 16. . . . . 4 \_\_\_\_\_ . **00**

On Form IT-540B, Line 16 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.





**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

Your Name	Social Security Number
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**2023 Louisiana Nonrefundable Child Care Credit Worksheet** *(For use with Form IT-540B)*

**The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

<b>1</b>	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. <b>NOTE:</b> Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	<b>1</b>		.00								
<b>1A</b>	<p>Enter the applicable percentage from the chart shown below.</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align:left; padding: 2px;"><u>Federal Adjusted Gross Income</u></th> <th style="text-align:left; padding: 2px;"><u>Percentage</u></th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">\$25,001 – \$35,000</td> <td style="padding: 2px;">30% (.30)</td> </tr> <tr> <td style="padding: 2px;">\$35,001 – \$60,000</td> <td style="padding: 2px;">10% (.10)</td> </tr> <tr> <td style="padding: 2px;">over \$60,000</td> <td style="padding: 2px;">10% (.10)</td> </tr> </tbody> </table>	<u>Federal Adjusted Gross Income</u>	<u>Percentage</u>	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	<b>1A</b>	<b>X</b> . _____	
<u>Federal Adjusted Gross Income</u>	<u>Percentage</u>											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
<b>2</b>	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. <b>If your Federal Adjusted Gross Income is less than or equal to \$60,000</b> , this is your available Nonrefundable Child Care Credit for 2023. Proceed to Line 3.	<b>2</b>		.00								
<b>2A</b>	<b>Important! If your Federal Adjusted Gross Income is greater than \$60,000</b> , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2023.	<b>2A</b>		.00								
<b>3</b>	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	<b>3</b>		.00								
<b>4</b>	If Line 3 is equal to zero, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. If Line 3 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	<b>4</b>										
<b>Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2018 through 2022 utilized for 2023.</b>												
<b>5</b>	If Line 3 above is greater than zero, enter the amount from Line 3.	<b>5</b>		.00								
<b>6</b>	Enter the amount of any Child Care Credit Carryforward from 2018 through 2022.	<b>6</b>		.00								
<b>7</b>	Subtract Line 6 from Line 5.	<b>7</b>		.00								
<b>8</b>	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2023 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2018 through 2022 that can be carried forward to 2024. Also, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Stop here; you are finished with the worksheet.	<b>8</b>		.00								
<b>Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 Child Care Credit.</b>												
<b>9</b>	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	<b>9</b>										
<b>10</b>	If Line 7 above is greater than zero, enter the amount from Line 7.	<b>10</b>		.00								
<b>11</b>	Enter the amount of your 2023 Child Care Credit (Line 2 or Line 2A above).	<b>11</b>		.00								
<b>12</b>	Subtract Line 11 from Line 10.	<b>12</b>		.00								
<b>13</b>	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2023 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	<b>13</b>										
<b>Use Line 14 to determine what amount of your 2023 Child Care Credit you can claim.</b>												
<b>14</b>	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2023 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	<b>14</b>										
<b>Use Line 15 to determine the amount of your 2023 Child Care Credit to be carried forward to 2024.</b>												
<b>15</b>	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	<b>15</b>		.00								







**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

Your Name	Social Security Number
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**2023 Louisiana Nonrefundable School Readiness Credit Worksheet** (For use with Form IT-540B)

See instructions.

<b>1</b>	Enter the amount of 2023 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	<b>1</b>		.00
<b>2</b>	<p>Using the star rating of the child care facility that your qualified dependent attended during 2023, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 20px;">Five Star Facility _____ and multiply the number by 2.0 . . . . . (i) _____ . _____</p> <p style="margin-left: 20px;">Four Star Facility _____ and multiply the number by 1.5 . . . . . (ii) _____ . _____</p> <p style="margin-left: 20px;">Three Star Facility _____ and multiply the number by 1.0 . . . . . (iii) _____ . _____</p> <p style="margin-left: 20px;">Two Star Facility _____ and multiply the number by .50 . . . . . (iv) _____ . _____</p> <p>On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
<b>3</b>	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	<b>3</b>	X _____ . _____	
<b>4</b>	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2023.	<b>4</b>		.00
<b>5</b>	Enter the amount from Form IT-540B, Line 19.	<b>5</b>		.00
<b>6</b>	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	<b>6</b>		.00
<b>7</b>	Subtract Line 6 from Line 5.	<b>7</b>		.00
<b>8</b>	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			
<b>Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2018 through 2022 utilized for 2023.</b>				
<b>9</b>	If Line 7 above is greater than zero, enter the amount from Line 7.	<b>9</b>		.00
<b>10</b>	Enter the amount of any School Readiness Credit Carryforward from 2018 through 2022.	<b>10</b>		.00
<b>11</b>	Subtract Line 10 from Line 9.	<b>11</b>		.00
<b>12</b>	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2023 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2018 through 2022 that can be carried forward to 2024. Also, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. Stop here; you are finished with the worksheet.	<b>12</b>		.00
<b>Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 School Readiness Credit.</b>				
<b>13</b>	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
<b>14</b>	If Line 11 is greater than zero, enter the amount from Line 11.	<b>14</b>		.00
<b>15</b>	Enter the amount of your 2023 School Readiness Credit (Line 4).	<b>15</b>		.00
<b>16</b>	Subtract Line 15 from Line 14.	<b>16</b>		.00
<b>17</b>	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2023 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			
<b>Use Line 18 to determine what amount of your 2023 School Readiness Credit you can claim.</b>				
<b>18</b>	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2023 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
<b>Use Line 19 to determine the amount of your 2023 School Readiness Credit to be carried forward to 2024.</b>				
<b>19</b>	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	<b>19</b>		.00

