

# 2006

## Louisiana Income Tax Return

### [Nonresident & Part-Year Resident Form]

Check the status of your refund or obtain forms by visiting our website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) or by calling 1-888-829-3071. This toll-free number is available 24 hours a day. For local calls within the Baton Rouge area, call 922-3270.



#### This booklet contains

- Nonresident & part-year resident returns, schedules, worksheets, and instructions



You can pay your Louisiana Personal Income Tax by credit card over the internet or by telephone. Visit [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) or call 1-800-2PAY-TAX (1-800-272-9829).



## General Information for Filing your 2006 Louisiana Nonresident and Part-Year Resident Individual Income Tax Return

**Important: If provided, taxpayers should file the pre-printed tax form imprinted with their name(s) and address. Please print in black ink only.**

### WHO MUST FILE A RETURN (Form IT-540B)

1. If you are a nonresident, or part-year resident, with income from Louisiana sources, who is required to file a federal individual income tax return, you must file a Louisiana return reporting income earned in 2006.
  - a. If provided, use the pre-addressed copy of the return, which is imprinted with the taxpayer's name(s) and address.
  - b. Write amounts only on those lines that are applicable.
  - c. Use only a pen with black ink.
  - d. Because this form is read by a machine, please print your numbers clearly inside the boxes like this:

0	1	2	3	4	5	6	7	8	9	X
---	---	---	---	---	---	---	---	---	---	---

- e. All numbers should be rounded to the nearest dollar.
  - f. Numbers should **NOT** be printed over the pre-printed zeros in the boxes on the far right, which are used to designate cents (.00).
  - g. To avoid any delay in processing, use this form for **2006** only.
  - h. If you are filing an amended return, mark an "X" in the "Amended Return" box.
2. You must file a return to obtain a refund or credit, if you overpaid your tax through: (A) withholding, (B) declaration of estimated tax, (C) credit carried forward, (D) composite partnership payments made on your behalf, or (E) claiming a 2006 refundable child care credit.

3. If you are military personnel, whose home of record is Louisiana and who meet the filing requirements of 1 or 2 above, you must file a return, regardless of where you were stationed. If you are single, you should file a **resident return (Form IT-540)**, and report all of your income to Louisiana. As military personnel whose domicile is not Louisiana, you must report any nonmilitary Louisiana sourced income on Form IT-540B.

If you are married, and both you and your spouse are residents of the State of Louisiana, you should file a resident return (Form IT-540), and report all of your income to Louisiana. If you are married and one of you is **NOT** a resident of Louisiana, you have the option of filing a resident return (Form IT-540), or filing a nonresident return (Form IT-540B). You may choose the option that is more beneficial to you and your spouse.

4. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent is required if **BOTH** of the following are true: (1) you are the surviving spouse, executor, administrator, or legal representative; and (2) the decedent met the filing requirements at the date of death. If both conditions are applicable, (A) mark the decedent box on the face of the return **for the appropriate taxpayer**, (B) attach a copy of the death certificate, and (C) attach completed Form R-6642 (Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer).
5. Exception – NONRESIDENT Professional Athletes – If you are a professional athlete, who either plays for a professional sports franchise, or who is a member of a professional sports association or league, you must file Form **IT-540B-NRA**, instead of Form IT-540-B. For further information, visit the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). You may obtain Form IT-540B-NRA on this website.

### NAME(S), ADDRESS(ES), AND SOCIAL SECURITY NUMBER(S)

Print your Social Security Number(s) in the space(s) provided. Using the pre-addressed return helps to identify your account, saves processing time, and speeds refunds. If you did not receive a booklet that was pre-addressed, print your name(s), address, and Social Security Number(s) on your return. **If there is a change in your name or address since last year's return (for example, new spouse), please mark the "Name Change" and/or "Address Change" box(es).** If married, please print Social Security Numbers for both you and your spouse. List these numbers in the same order as they were listed on your federal return.

### FORMS

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). The locations are listed on the back cover of this booklet.

### AMENDED RETURNS

If you file your income tax return, and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must do the following: (1) file an amended (corrected) Louisiana return for the tax year being amended; (2) include an explanation of the change(s); (3) include a copy of the federal amended return, Federal Form 1040X, if one was filed; and (4) clearly mark an "X" in the "Amended Return" box on the face of Form IT-540B. **NOTE: Do not make any adjustments for refunds received, or for payments made with the original return. This information is already on file.**

### FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers, whose federal returns are adjusted, to furnish a statement which discloses the nature and amounts of such adjustments. This disclosure must be furnished within 60 days after the adjustments have been made and accepted.

### WHEN TO FILE

1. A calendar year return is due on or before May 15, 2007.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

### WHERE TO FILE AND PAY TAX

For all returns: print your name(s) and Social Security Number(s) on any correspondence. **NOTE:** On a joint return, print the Social Security Numbers on Form IT-540B in the same order that you listed them on your federal return.

Returns for which a **payment** is due should be mailed to P. O. Box 3550, Baton Rouge, LA 70821-3550. **Print your Social Security Number(s) on your check or money order. Please do not send cash. An electronic payment option is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).**

**You can also pay your taxes by credit card over the internet or by telephone.** Visit [www.officialpayments.com](http://www.officialpayments.com) or call 1-888-2PAY-TAX.



**All other returns** should be mailed to P. O. Box 3440, Baton Rouge, LA 70821-3440.

### EXTENSION OF TIME FOR FILING A RETURN

Louisiana recognizes an extension granted by the Internal Revenue Service. Attach a copy of Federal Form 4868 or a copy of your acknowledgement from the Internal Revenue Service, which contains your confirmation number that your Federal extension has been approved. Use Form R-2868 to request an extension beyond the date required for filing your federal return. You must submit Form R-2868 by October 15, 2007, if you have an approved federal extension, or by May 15, 2007, if you have not filed a federal extension. The form is available on the Department's website. **An extension does not lengthen the time to pay any tax that may be due.**

### INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you must submit an installment request, Form R-19026, which is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

### INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheets, page 19.

### KEEP YOUR RECORDS

You should keep copies of federal and state returns and W-2 statements for four (4) years. In most cases, you should not submit a copy of your federal return. If you have completed all or part of Schedule H-NR due to claiming a federal casualty loss deduction or claiming federal disaster relief credits, submit the specified forms as indicated in the instructions for the Federal Income Tax Deduction Computation Worksheet.

# 2006 LOUISIANA Nonresident and Part-year Resident

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS.

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

Your first name	MI	Last name	Suffix
If joint return, spouse's name	MI	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, town, or APO		State	ZIP

<input type="text"/>	Your Social Security Number
<input type="text"/>	Spouse's Social Security Number

### IMPORTANT!

You must print your SSN(s) above in the same order as shown on your federal return.

If this is an amended return, mark this box.

If an extension is attached, mark this box.

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

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

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

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

Print a "4" in box if **head of household**.\*

Print a "5" in box if **qualifying widow(er)**.

### 6 EXEMPTIONS:

A  Yourself  65 or older  Blind

B  Spouse  65 or older  Blind

C Number of dependents (Print number from Line 6C of federal return, Form 1040 or 1040A, and print dependent name(s) below.)

D Total exemptions (Total of 6A, 6B, and 6C.)

Total of 6A & 6B

6C

6D

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

,  . 00

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

7 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. If your federal adjusted gross income is less than zero, print "0." .....7 , ,  . 00

8 LOUISIANA INCOME - Print the amount of income from your federal return that is taxable to Louisiana. See instructions, page 9 and attach a schedule with your name(s) and Social Security Number(s). .....8 , ,  . 00

9 RATIO OF LOUISIANA INCOME TO FEDERAL ADJUSTED GROSS INCOME - Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%. .....9  .  %

10A LESS FEDERAL INCOME TAX - If federal income tax deduction has been increased by federal disaster credit(s), and/or a federal casualty loss deduction, mark box. See instructions, page 9. .....10A  , ,  . 00

10B ALLOWABLE FEDERAL INCOME TAX DEDUCTION - Multiply Line 10A by the ratio on Line 9. ....10B , ,  . 00

11 LOUISIANA NET INCOME - Subtract Line 10B from Line 8 and print the result. If less than zero, print "0." .....11 , ,  . 00

12 YOUR LOUISIANA INCOME TAX - Print the amount from the Tax Computation Worksheet, page 9, Line "I." .....12 , ,  . 00

13 FEDERAL CHILD CARE CREDIT - Print the amount from your 2006 Federal Form 1040A, Line 29, or 2006 Federal Form 1040, Line 48. Important! See instructions, page 10. This amount will be used to compute your 2006 Louisiana Child Care Credit. ....13 ,  . 00

### NONREFUNDABLE TAX CREDITS

13A OTHER NONREFUNDABLE TAX CREDITS - From Schedule G-NR, Line 10 .....13A , ,  . 00

13B AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM PREVIOUS YEARS - See Nonrefundable Child Care Credit Worksheet, page 18. ....13B ,  . 00

13C 2006 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT - Your Federal AGI must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet, page 18. ....13C ,  . 00

13D TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 13A, 13B, and 13C and print the result. ....13D , ,  . 00

14A ADJUSTED LOUISIANA INCOME TAX - Subtract Line 13D from Line 12 and print the result. If less than zero, print "0." .....14A , ,  . 00

14B CONSUMER USE TAX - You must mark one of these boxes.  No use tax due.  Amount from the Consumer Use Tax Worksheet, Line 2, page 13 .....14B , ,  . 00

14C TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 14A and 14B and print the result. ....14C , ,  . 00

### REFUNDABLE TAX CREDITS AND PAYMENTS

15A 2006 LOUISIANA REFUNDABLE CHILD CARE CREDIT - Your Federal AGI must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. - See Refundable Child Care Credit Worksheet, page 17. ....15A ,  . 00

15A1 Print the amount from Line 3 of the Refundable Child Care Credit Worksheet, page 17. ....15A1 ,  . 00

15A2 Print the amount from Line 6 of the Refundable Child Care Credit Worksheet, page 17. ....15A2 ,  . 00



Complete and sign back of return.

# WEB

6755

67553

66 12312006

Please paperclip W-2s, extension, and schedules here.



Print your Social Security Number.

<b>15B</b> OTHER REFUNDABLE TAX CREDITS – From Schedule F-NR, Line 10 .....	<b>15B</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15C</b> AMOUNT OF TAX WITHHELD FOR 2006 – Attach W-2 Form(s). .....	<b>15C</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15D</b> AMOUNT OF CREDIT CARRIED FORWARD FROM 2005 .....	<b>15D</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15E</b> AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – Print name of partnership. _____ .....	<b>15E</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15F</b> AMOUNT OF ESTIMATED PAYMENTS FOR 2006 .....	<b>15F</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15G</b> AMOUNT PAID WITH EXTENSION REQUEST .....	<b>15G</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>15H</b> TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS - Add Lines 15A, 15B through 15G and print the result. <b>Do not include amounts on Line 15A1 and 15A2.</b> .....	<b>15H</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>16</b> OVERPAYMENT – If Line 15H is equal to Line 14C, print zero, "0" on Lines 16 through 20 and go to Line 21. See address "2" below. If Line 15H is greater than Line 14C, subtract Line 14C from Line 15H and print the result. If Line 15H is less than Line 14C, print zero, "0" on Lines 16 through 19 and go to Line 20. ....	<b>16</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>7A</b> AMOUNT OF LINE 16 YOU WISH TO CONTRIBUTE TO <b>THE MILITARY FAMILY ASSISTANCE FUND</b> .....	<b>17A</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>17B</b> AMOUNT OF LINE 16 YOU WISH TO DONATE TO VARIOUS CHARITIES – Print amount from Schedule D–NR, Line 6. ....	<b>17B</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>17C</b> AMOUNT OF LINE 16 YOU WISH TO CONTRIBUTE TO THE START PROGRAM .....	<b>17C</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>17D</b> AMOUNT OF LINE 16 TO BE CREDITED TO 2007 INCOME TAX – (Subtract amounts entered on Line 17A through 17C). ....	<b>CREDIT 17D</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>18</b> SUBTOTAL – Add Lines 17A through 17D and print the result. ....	<b>18</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>19</b> AMOUNT OF LINE 16 TO BE REFUNDED TO YOU – Subtract Line 18 from Line 16 and print the result. See address "2" below. ....	<b>REFUND 19</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>20</b> AMOUNT YOU OWE – If Line 15H is greater than or equal to Line 14C, print zero, "0." If Line 14C is greater than Line 15H, subtract Line 15H from Line 14C and print the result. ....	<b>20</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>21</b> ADDITIONAL DONATION TO <b>THE MILITARY FAMILY ASSISTANCE FUND</b> .....	<b>21</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>22</b> INTEREST – From Line 5 of the Interest Calculation Worksheet, page 19 .....	<b>22</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>23</b> DELINQUENT FILING PENALTY – From Line 7 of the Delinquent Filing Penalty Calculation Worksheet, page 19 ..	<b>23</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>24</b> DELINQUENT PAYMENT PENALTY – From Line 7 of the Delinquent Payment Penalty Calculation Worksheet, page 19 ..	<b>24</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>25</b> UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 19 and/or Form R-210NR. If you are a farmer, see instructions on page 10 and check the box. ....	<input type="checkbox"/>	<b>25</b>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>
<b>26</b> BALANCE DUE LOUISIANA – Add Lines 20 through 25 and print the result. Make payment to: <b>Louisiana Department of Revenue. Mail to P.O. Box 3550, Baton Rouge, LA 70821-3550.</b> For electronic payment options, see page 2. <b>DO NOT SEND CASH.</b> .....	<b>PAY THIS AMOUNT. 26</b>	<input type="text"/>	, <input type="text"/>	, <input type="text"/>	.	<input type="text"/> <input type="text"/>

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program Account Holder. If married filing jointly, both Social Security Numbers may be submitted.

Your signature	Date	Your occupation	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Spouse's occupation	Telephone number of paid preparer	Date

**Area code and daytime telephone number**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Individual Income Tax Return**  
Calendar year return due  
5/15/2007.

**Address**

<b>1</b>	<b>MAIL PAYMENTS TO:</b> Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550
<b>2</b>	<b>MAIL ALL OTHER RETURNS TO:</b> Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

**Social Security Number, PTIN, or FEIN of paid preparer**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**DO NOT SUBMIT A PHOTOCOPY OF YOUR FEDERAL RETURN.**



**FOR OFFICE USE ONLY**

<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Extension claimed	<input type="checkbox"/> Field flag
<input type="checkbox"/> Routing code	<input type="text"/>	<input type="text"/>	<input type="text"/>

**WEB** 6756



# 2006 LOUISIANA Nonresident and Part-year Resident

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS.

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

Your first name	MI	Last name	Suffix
If joint return, spouse's name	MI	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, town, or APO		State	ZIP

<input type="checkbox"/>	Your Social Security Number
<input type="checkbox"/>	Spouse's Social Security Number

### IMPORTANT!

You must print your SSN(s) above in the same order as shown on your federal return.

If this is an amended return, mark this box.

If an extension is attached, mark this box.

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

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

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

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

Print a "4" in box if **head of household**.\*

Print a "5" in box if **qualifying widow(er)**.

### 6 EXEMPTIONS:

A  Yourself  65 or older  Blind

B  Spouse  65 or older  Blind

C Number of dependents (Print number from Line 6C of federal return, Form 1040 or 1040A, and print dependent name(s) below.)

D Total exemptions (Total of 6A, 6B, and 6C.)

Total of 6A & 6B

6C

6D

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

,  . 00

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

7 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. If your federal adjusted gross income is less than zero, print "0." .....7  ,  ,  . 00

8 LOUISIANA INCOME - Print the amount of income from your federal return that is taxable to Louisiana. See instructions, page 9 and attach a schedule with your name(s) and Social Security Number(s). .....8  ,  ,  . 00

9 RATIO OF LOUISIANA INCOME TO FEDERAL ADJUSTED GROSS INCOME - Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%. .....9  .  %

10A LESS FEDERAL INCOME TAX - If federal income tax deduction has been increased by federal disaster credit(s), and/or a federal casualty loss deduction, mark box. See instructions, page 9. .....10A  ,  ,  . 00

10B ALLOWABLE FEDERAL INCOME TAX DEDUCTION - Multiply Line 10A by the ratio on Line 9. ....10B  ,  ,  . 00

11 LOUISIANA NET INCOME - Subtract Line 10B from Line 8 and print the result. If less than zero, print "0." .....11  ,  ,  . 00

12 YOUR LOUISIANA INCOME TAX - Print the amount from the Tax Computation Worksheet, page 9, Line "I." .....12  ,  ,  . 00

13 FEDERAL CHILD CARE CREDIT - Print the amount from your 2006 Federal Form 1040A, Line 29, or 2006 Federal Form 1040, Line 48. Important! See instructions, page 10. This amount will be used to compute your 2006 Louisiana Child Care Credit. ....13  ,  . 00

### NONREFUNDABLE TAX CREDITS

13A OTHER NONREFUNDABLE TAX CREDITS - From Schedule G-NR, Line 10 .....13A  ,  ,  . 00

13B AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM PREVIOUS YEARS - See Nonrefundable Child Care Credit Worksheet, page 18. ....13B  ,  . 00

13C 2006 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT - Your Federal AGI must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet, page 18. ....13C  ,  . 00

13D TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 13A, 13B, and 13C and print the result. ....13D  ,  ,  . 00

14A ADJUSTED LOUISIANA INCOME TAX - Subtract Line 13D from Line 12 and print the result. If less than zero, print "0." .....14A  ,  ,  . 00

14B CONSUMER USE TAX - You must mark one of these boxes.  No use tax due.  Amount from the Consumer Use Tax Worksheet, Line 2, page 13 .....14B  ,  ,  . 00

14C TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 14A and 14B and print the result. ....14C  ,  ,  . 00

### REFUNDABLE TAX CREDITS AND PAYMENTS

15A 2006 LOUISIANA REFUNDABLE CHILD CARE CREDIT - Your Federal AGI must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. - See Refundable Child Care Credit Worksheet, page 17. ....15A  ,  . 00

15A1 Print the amount from Line 3 of the Refundable Child Care Credit Worksheet, page 17. ....15A1  ,  . 00

15A2 Print the amount from Line 6 of the Refundable Child Care Credit Worksheet, page 17. ....15A2  ,  . 00



Complete and sign back of return.

# WEB

6755

67553

66 12312006

Please paperclip W-2s, extension, and schedules here.





Attach to return if completed.

Print your Social Security Number. 

12 empty boxes for Social Security Number

2006 DONATION SCHEDULE SCHEDULE D-NR

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 Form IT-540B, Line 16 to the organizations listed below. Print on Lines 1 through 5 the portion of your overpayment you wish to donate. The total on Line 6 cannot exceed the amount of the overpayment on Form IT-540B, Line 16.

Table with 6 rows for donation entries, including Wildlife Habitat and Natural Heritage Trust Fund, Louisiana Cancer Trust Fund, Louisiana Animal Welfare Commission, Louisiana Housing Trust Fund, Community Based Primary Health Care Fund, and Total Donations.

2006 REFUNDABLE TAX CREDITS SCHEDULE F-NR

Table with 10 rows for refundable tax credits, including Inventory Tax Credit, Ad Valorem Tax Credit on Natural Gas Facilities, Ad Valorem Tax Credit for Offshore Vessels, Sound Recording Investment Tax Credit, Credit for Property Taxes Paid by Telephone Companies, Prison Industry Enhancement Program Credit, Urban Revitalization, Quality Jobs Program Rebate, LA Citizens, and Total.

2006 MODIFIED FEDERAL INCOME TAX INFORMATION SCHEDULE H-NR

Table with 7 rows for modified federal income tax information, including amounts from Federal Income Tax Deduction Computation Worksheet pages 15, Lines 2A through 11.



WEB

6757

Attach to return if completed.

Print your Social Security Number. 

--	--	--	--	--	--	--	--	--	--	--	--

**2006 NONREFUNDABLE TAX CREDITS** **SCHEDULE G-NR**

**1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es).**  
Only one credit is allowed per person. **See instructions, page 11, for definitions of these disabilities.**

\*1C List dependent name(s) here. \_\_\_\_\_

	Deaf	Loss of limb	Mentally incapacitated	Blind	
<b>1A</b> Yourself .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>1B</b> Spouse .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>1C</b> Dependent * .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

**1D** Print the total number of qualifying individuals. Only one credit is allowed per person. **1D**

**1E** Multiply Line 1D by \$100 and print the result. **1E**  ,  .

**2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS**

**2A** Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 11. **2A**  ,  .

**2B** Multiply Line 2A by 40% (.40) and print the result. Round to nearest dollar. **2B**  ,  .

**3 CREDIT FOR CERTAIN FEDERAL CREDITS**

**3A** See instructions, page 11. **3A**  ,  ,  .

**3B** Multiply Line 3A by 10% (.10). Print the result or \$25, whichever is less. This line is limited to \$25. **3B**  .

**OTHER NONREFUNDABLE TAX CREDITS** **SCHEDULE G-NR**

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions on page 11.

CREDIT DESCRIPTION	CODE	AMOUNT OF CREDIT CLAIMED
<b>4</b> MOTION PICTURE INVESTMENTS	<input type="text" value="2"/> <input type="text" value="5"/> <input type="text" value="1"/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>5</b> EDUCATION CREDIT - GRADES K - 12	<input type="text" value="0"/> <input type="text" value="9"/> <input type="text" value="9"/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>6</b> _____	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>7</b> _____	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>8</b> _____	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>9</b> _____	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
<b>10</b> TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter this amount on Form IT-540B, Line 13A.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> , <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>

Description	Code	Description	Code	Description	Code	Description	Code
Education Credit	099	Donations of Materials, Equipment, Advisors, Instructors	175	Previously Unemployed	208	Technology Commercialization	255
Premium Tax	100	Angel Investor	180	Recycling Credit	210	Motion Picture Resident	256
Commercial Fishing	105	Other	199	Basic Skills Training	212	Capital Company	257
Family Responsibility	110	Atchafalaya Trace	200	New Markets	214	Other	299
Small Town Doctor/Dentist	115	Organ Donation	202	Brownfields Investor	216	Biomed/University Research	300
Bone Marrow	120	Household Expense for Physically and Mentally Incapable Persons	204	Dedicated Research	220	Tax Equalization	305
Law Enforcement Ed.	125	Vehicle Alternative Fuel	206	LCDFI Credit	222	Manufacturing Establishments	310
First Time Drug Offenders	130			Motion Picture Investment	251	Enterprise Zone	315
Bulletproof Vest	135			Research and Development	252	Other	399
Nonviolent Offenders	140			Historic Structures	253		
Qualified Playgrounds	150			Digital Interactive Media	254		
Debt Issuance	155						



**WEB**



## Instructions for Preparing your 2006 Nonresident and Part-Year Resident Income Tax Return, Form (IT-540B)

**Lines 1-5** – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: “1” for Single; “2” for Married Filing Jointly; “3” for Married Filing Separately; “4” for Head of Household, and “5” for Qualifying Widow(er). If your filing status is Head of Household, you must show the name(s) of the qualifying person(s) in the space provided, if that person is not a dependent. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

**Line 6** – Exemptions – Mark an “X” in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return unless: (A) you are listed as a dependent on someone else’s return, (B) you are age 65 or over, or you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on his or her federal tax return. This box has been marked with an “X” for you. In the box on Line 6D, print the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

**Line 7** – Print the amount of your federal adjusted gross income. This amount is taken (A) from Federal Form 1040EZ, Line 4, or (B) from Federal Form 1040A, Line 21, or (C) from Federal Form 1040, Line 37. If your federal adjusted gross income is less than zero, print “0.”

**Line 8** – Print the total income taxable to Louisiana. On a separate sheet of paper, prepare a schedule that lists the items of income taxable to Louisiana. Please include on the schedule: (A) your name, (B) your Social Security Number, (C) your spouse’s name and Social Security Number, if applicable, along with (D) an explanation of taxable Louisiana income. If you were a resident of Louisiana for only part of the year, you still must report your Louisiana income from all sources for the period during which you were a resident. Nonresidents must report all Louisiana sourced income. If you were a part-year resident taxpayer and over 65 years of age, who received retirement or annuity income, you may be able to exclude up to \$6,000 of this income from Louisiana income tax. This income, which is taxable to Louisiana is reported either on Federal Form 1040A, Lines 11b and/or 12b, **OR** on Federal Form 1040, Lines 15b and/or 16b. If, during the taxable years 2003 and 2004, you and your spouse filed a joint return exempting retirement income and both were over sixty-five years of age and only one had retirement income, you may be able to file an amended return exempting additional retirement income. Please see Revenue Information Bulletin (RIB) 05-015 at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for additional information. Also, if you have a permanent disability, up to \$6,000 of your disability income may be excluded for part-year residents. Please contact the Department for further information. If you and/or your spouse served in the armed services of the United States and were a part-year resident, you may be able to exempt military compensation earned outside of Louisiana during the time your home of record was Louisiana. If you served 120 or more consecutive days on active duty as a member of the armed services of the United States, the compensation paid to you and/or your spouse by the armed services while serving outside of Louisiana is exempt from Louisiana income tax. Example: As of January 1, 2006, your home of record is Louisiana. On January 15, 2006, you went on active duty out-of-state and

continuously remained on active duty at least through May 14, 2006 (120 days), up to \$29,999 of compensation paid to you and/or your spouse by your branch of the armed services may be exempt from Louisiana income tax. The exempt portion is that amount of compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty. In the above example, if you served 40 days in Louisiana and the remainder of duty outside of Louisiana, income from the 41st day forward is exempt once you have served 120 plus consecutive days of active duty. Please attach a copy of your official orders, including endorsements that establish your 120 plus consecutive days of out-of-state active duty.

If you have any “Adjustments to Income” on your federal tax return that apply to Louisiana income, that amount should be shown on the schedule. Please note: (1) Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax. (2) A gambling loss claimed as an itemized deduction on the federal return **is not allowed** on the Louisiana income tax return. If Line 8 is less than zero, print “0.”

**Line 9** – Divide Line 8 by Line 7. Carry out two decimal places in the percentage; for example, 48.32 percent. **Do not round up.** The percentage cannot exceed 100 percent. When federal adjusted gross income is less than Louisiana income, the ratio shall be 100 percent. (R.S. 47:293(7)).

**Line 10A** – If you **HAVE** claimed federal disaster relief credits as a result of Hurricanes Katrina or Rita, and/or claimed a federal casualty loss deduction on your 2006 federal income tax return, you must use the Federal Income Tax Deduction Computation Worksheet on page 15 in order to determine your federal income tax deduction for Louisiana.

If you **HAVE NOT** claimed federal disaster relief credits as a result of Hurricanes Katrina or Rita, nor have you taken a casualty loss deduction on your 2006 federal return, print your federal income tax liability on Line 10A. This amount is taken from your federal return. Listed below are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ** filers: This amount is on Line 11.
- Federal Form **1040A** filers: This amount is on Line 35.
- Federal Form **1040** filers: This amount is on Line 57, less the amount from Form 4972 included on Line 44.

**Optional deduction** – The federal tax deduction above may be increased by the amount of foreign tax credit (associated with Louisiana income) that was claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credits, Schedule G-NR, Line 3.

**Line 10B** – Multiply Line 10A by the ratio on Line 9, and print the result. This is the amount of federal income tax deduction applicable to your Louisiana income.

**Line 11** – Subtract Line 10B from Line 8 and print the result. If less than zero, print “0.”

**Line 12** – Calculate your Louisiana income tax by using the Tax Computation Worksheet below. **DO NOT USE RESIDENT TAX TABLES.**

### Tax Computation Worksheet (Keep this worksheet for your records.)

<b>A</b>	<b>Taxable Income:</b> Print the amount from Form IT-540B, Line 11.	<b>A</b>		<b>00</b>
<b>B</b>	<b>First Bracket:</b> If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), print \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), enter amount from Line A.	<b>B</b>		<b>00</b>
<b>C1</b>	<b>Combined Personal Exemption – Standard Deduction:</b> If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500.	<b>C1</b>		<b>00</b>
<b>C2</b>	<b>Credit for Dependents:</b> Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Form IT-540B, Line 6C.	<b>C2</b>		<b>00</b>
<b>C3</b>	<b>Total:</b> Add Lines C1 and C2, and print the result.	<b>C3</b>		<b>00</b>
<b>D</b>	<b>Ratio:</b> Print the ratio from Form IT-540B, Line 9.	<b>D</b>		<b>%</b>
<b>E</b>	<b>Allowable Deduction:</b> Multiply Line C3 by the ratio on Line D, and print the result.	<b>E</b>		<b>00</b>
<b>F</b>	<b>Taxable First Bracket:</b> Subtract Line E from Line B. Multiply balance by 2% (.02) and print the result in the TAX column.	<b>F</b>		<b>00</b>
<b>G</b>	<b>Second Bracket:</b> Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$12,500 or \$25,000 if filing status is 2 or 5, whichever is less. <b>Note:</b> Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04), and print the result in the TAX column.	<b>G</b>		<b>00</b>
<b>H</b>	<b>Third Bracket:</b> Subtract \$25,000 or \$50,000 if filing status is 2 or 5 from Line A, and print the balance. If less than zero, print “0.” Multiply the balance by 6% (.06), and print the result in the TAX column.	<b>H</b>		<b>00</b>
<b>I</b>	<b>Total Tax:</b> Add the amounts in the TAX column on Lines F, G, and H. Print here and on Form IT-540B, Line 12.	<b>I</b>		<b>00</b>

## Instructions for Preparing your 2006 Nonresident and Part-Year Resident Income Tax Return, Cont...

**Line 13 – Federal Child Care Credit** – If you have claimed a Federal Child Care Credit on either Federal Form 1040A Line 29 or on Federal Form 1040 Line 48, print the amount.

**Line 13A** – Print the amount of the total Other Nonrefundable Credits. This amount is from IT-540B, Nonrefundable Tax Credits, Schedule G-NR, Line 10.

**Line 13B** – Print the amount of your Louisiana Nonrefundable Child Care Credit carried forward from previous years. **To determine the Carry forward amount, refer to the Louisiana Nonrefundable Child Care Credit Worksheet on page 18.**

**Line 13C** – Print the amount of your 2006 Louisiana Nonrefundable Child Care Credit. This amount is determined from the Louisiana Child Care Credit Worksheet on page 18. **Your Federal AGI must be greater than \$25,000 to claim this credit and your child care expenses must have been incurred in Louisiana.**

**Line 13D** – Add Lines 13A, 13B, and 13C and print the result.

**Line 14A** – Subtract Line 13D from Line 12, and print the result. If you are not required to file a federal return, but had Louisiana income tax withheld in 2006, do the following: (A) complete Lines 1 through 6D, (B) you must print all wages and income, even though you may not be required to file a federal return, in the appropriate boxes above Line 7, and (C) mark the indicator block to the right. **IMPORTANT!** You must print all wages and income in the boxes above Line 7. Failure to do so will result in processing delays. Then, (D) print, "0" on Line 14A and complete the remainder of the return.

**Line 14B** – During 2006, if you purchased goods for use in Louisiana from out-of-state and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases through catalogs, television or internet, from another state, or from outside the U.S. See the Consumer Use Tax Worksheet on page 13.

**Line 14C** – Add Lines 14A and 14B and print the result.

**Line 15A** – Print the amount of your 2006 Louisiana Refundable Child Care Credit. This amount is from the Louisiana Refundable Child Care Credit Worksheet, page 17, Line 11. **Your federal adjusted gross income must be \$25,000 or less to claim a credit on this line and your child care expenses must have been incurred in Louisiana.**

**Line 15A1** – Print the amount from Line 3 of the Refundable Child Care Credit Worksheet on page 17.

**Line 15A2** – Print the amount from Line 6 of the Refundable Child Care Credit Worksheet on page 17.

**Line 15B** – Print the amount of the total other Refundable Tax Credits. This amount is from Louisiana Form IT-540B, Schedule F-NR, Line 10 .

**Line 15C** – Print the amount of Louisiana income tax withheld in 2006. In order for credit to be allowed, you must attach copies of all W-2 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent (.10) of the income shown on Form IT-540B, Line 7, you must attach a copy of your federal return.

**Line 15D** – Print the amount of any credit carried forward from 2005. This amount is from **Line 17D of your 2005** Louisiana Forms IT-540B or IT-540.

**Line 15E** – Print the amount of any payment made on your behalf by a composite partnership filing. Print the name of the partnership on the line below. If more than one partnership made a payment on your behalf, attach a schedule [with your name(s) and Social Security Number(s)] listing each partnership and payment made.

**Line 15F** – Print the total amount of estimated payments you made for the 2006 tax year.

**Line 15G** – Print the amount of any payment made with an extension request for the 2006 taxable year, if one was filed.

**Line 15H** – Add Lines 15A, 15B through 15G and print the result. **Do not include amounts on Line 15A1 and 15A2.**

**Line 16 – Overpayment** – If Line 15H is equal to Line 14C, print zero "0" on Lines 16 through 20 and go to Line 21. If Line 15H is greater than Line 14C, subtract Line 14C from Line 15H and print the result. If Line 15H is less than 14C, print zero, "0" on Lines 16 through 19 and go to Line 20.

**Line 17A** – You may donate all or part of your overpayment (Line 16) to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

**Line 17B** – Print the amount of your overpayment (Line 16) you wish to donate to the organizations listed on Schedule D-NR. The amount printed on Line 17B must equal the amount on Schedule D-NR, Line 6.

**Line 17C** – Print the amount of your overpayment (Line 16) you wish to contribute to the START Savings Program. **IMPORTANT:** If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program, in order to contribute all or part of your overpayment. If you are not an account holder and wish to enroll in this program, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or through their website at [www.startsaving.la.gov](http://www.startsaving.la.gov). All contributions made by means of your overpayment will be equally distributed among the account holder's beneficiaries.

**Line 17D** – Print the amount of Line 16 minus the amounts from Lines 17A through 17C that you want credited to your 2007 tax.

**Line 18** – Subtotal – Add Lines 17A through 17D and print the result.

**Line 19** – Print the amount of Line 16 minus the amount from Line 18 to be refunded to you.

**Line 20** – If Line 15H is greater than or equal to Line 14C, print zero "0." If Line 14C is greater than Line 15H, subtract Line 15H from Line 14C and print the result.

**Line 21** – You may make an additional donation or a donation over-and-above your tax payment to The Military Family Assistance Fund.

**Line 22** – Interest is charged on all tax amounts that are not paid on time. Print the amount from the Interest Calculation Worksheet, page 19, Line 5.

**Line 23** – If you fail to file your tax return by the due date – **on or before May 15, 2007, for calendar year filers**, you may be charged delinquent filing penalty. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 19, Line 7.

**Line 24** – If you fail to pay 90 percent (.90) of the tax due by the due date – **on or before May 15, 2007, for calendar year filers**, you may be charged delinquent payment penalty. Print the amount from the Delinquent Payment Penalty Calculation Worksheet, page 19, Line 7.

**Line 25** – If you have a tax deficiency that is greater than \$1,000 (\$2,000 if married filing jointly), you may be charged an underpayment penalty. Print the amount from Line 19 of the 2006 Form R-210NR, Nonresident Underpayment Penalty Return and attach this form to your return. If you are a farmer and your income derived from farming is at least 66.67% of your gross income from all sources, the provisions of R:S. 47:117 provide that declarations of estimated tax are considered to be paid in full if the payment is filed on or before January 15<sup>th</sup> of the succeeding taxable year for calendar year taxpayers.

**Line 26** – Balance due Louisiana – Add Lines 20 through 25 and print the result. You may make payment by credit card or electronic debit through the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). You may also make payment by check or money order. **PLEASE DO NOT SEND CASH.** Make your check or money order payable to the Louisiana Department of Revenue. Write your Social Security Number(s) on your check or money order and attach it to your return.

To pay by credit card, visit [www.officialpayments.com](http://www.officialpayments.com) or call 1-888-2PAY-TAX.



**Filing – YOU MUST SIGN AND DATE YOUR RETURN.** If married filing jointly, **both spouses must sign.** In the appropriate space, please indicate a daytime telephone number. If you filed for an extension, please mark the extension box and place a copy of the extension as the first page of the return. If your return was prepared by a paid preparer, that person must also sign in the appropriate space, and enter his or her identification number. **DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. ONLY SUBMIT AN ORIGINAL RETURN.**

## General Information Regarding Credits

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should (A) clearly identify the credit, (B) include your name(s), and (C) include your Social Security Number(s). For complete information regarding the credits, refer to the publication "Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, and Inheritance and Gift Tax." This publication may be obtained via the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

## Instructions for Refundable Tax Credits, Schedule F-NR

**Line 1** – A refundable credit (R.S. 47:6006) is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors and retailers. Both a copy of the inventory tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

**Line 2** – A refundable credit (R.S. 47:6006) is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Both a copy of the tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

**Line 3** – A refundable credit (R.S. 47:6006.1) is allowed against income tax for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. The following must be attached to the return: (A) a copy of the inventory tax assessment, (B) a copy of the cancelled check in payment of the tax, along with (C) a completed Form LAT 11 from the Louisiana Tax Commission.

**Line 4** – A refundable credit (R.S. 47:6023) is allowed against income tax for investing in certain state-certified musical recording productions and infrastructure. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

**Line 5** – A refundable credit (R.S. 47:6014) is allowed against income tax for up to 40 percent (.40) of the ad valorem taxes paid to Louisiana

political subdivisions by a telephone company, with respect to that company's public service properties located in Louisiana. The credit may be passed to individuals through certain legal entities. See Revenue Information Bulletin 01-004, on the Department's website. A schedule must be attached stating what entity(ies) paid the tax and obtained the credit on the individual's behalf.

**Line 6** – A refundable credit (R.S. 47:6018) is allowed against income tax for purchases by a taxpayer of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Please contact the Department for further information concerning this credit.

**Line 7** – A refundable credit (R.S. 51:1801) is allowed against income tax for investing in certain economically depressed areas of the state. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

**Line 8** – A refundable credit (R.S. 51:2452 et seq.) is allowed against income tax for certain businesses to locate or to expand existing operations within Louisiana. You must attach a copy of your contract to the return.

**Line 9** – LA. Citizens – See Revenue Information Bulletin (RIB) 07-005 on our website [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 10** – Add Lines 1 through 9. Print the result here and on Form IT-540B, Line 15B.

## Instructions for Nonrefundable Tax Credits, Schedule G-NR

**Line 1 – Credit for certain disabilities** – (R.S. 47:297(A)) A credit of \$100 against the tax is permitted for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, a **physician's statement is required certifying the disability.** If the physician's statement is not submitted with the return, it will be requested later. For purposes of this credit:

- DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication.
- LOSS OF LIMB is defined as one who has lost one or both hands, at or above the wrist, or one or both feet, at or above the ankle. This credit also applies if use of the limb or limbs has been lost permanently.
- MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself or herself, or of performing routine daily health requirements, due to a person's condition.
- BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees.

The name(s) of the qualifying dependent(s) must be entered on Line 1C. On Line 1D, print the total number of qualifying individuals. Multiply Line 1D by \$100 and print the result on Line 1E.

**Line 2 – Credit for contributions to educational institutions** – (R.S. 47:37) Taxpayers who donate computer or other technological equipment to educational institutions are allowed a credit of 40 percent (.40) of the value of the property donated against their Louisiana income tax. The recipient certifies the donation of property by using Form R-3400 the Certificate of Donation. This form is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). The completed certification form must be attached to the individual income tax return. On Line 2A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 2A by 40 percent (.40) and print the result on Line 2B. Round to the nearest dollar.

**Line 3 – Credit for certain federal credits** – (R.S. 47:297(B)) Taxpayers are allowed a credit of 10 percent (.10) of the credits taken on Lines 47 and 49 on Federal Form 1040, plus ten percent (.10) of any investment tax credit or jobs credit computed on Federal Form 3800. If Federal Form 1040A is used, the allowed credit is 10 percent (.10) of the credit on Line 30. If the credit was not used on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not used. Print the total federal credit on Line 3A. Multiply Line 3A by 10 percent (.10) and print the result, or print \$25, whichever is less, on Line 3B.

### Additional nonrefundable credits Lines 4 through 9

Beginning on page 12, is a list of additional nonrefundable credits available for the taxable year ended December 31, 2006. Please print the credit description, identifying code, and the dollar amount claimed, in the appropriate spaces on Lines 6 through 9. **Please note:** The Motion Picture Investment Credit and Education Credit are pre-printed on Lines 4 and 5.

Example:

Credit Description	Code	Amount of Credit Claimed
Vehicle Alternative Fuel	2 0 6	5 0 0 . 00

**Line 10** – Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and on Form IT-540B, Line 13A.



Code	Credit Description
099	<b>Education Credit</b> – R.S.47:297(D) provides a credit of \$25 for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents times \$25 and enter the amount of credit on Schedule G, Line 5.
100	<b>Premium Tax</b> – R.S. 47:227 provides a credit against Louisiana income tax for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities (e.g. partnership). A schedule must be attached stating what entity(ies) paid the premium tax and generated the credit on behalf of the individual.
105	<b>Commercial Fishing</b> – R.S. 47:297(C) provides a credit for the amount of gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid.
110	<b>Family Responsibility</b> – R.S. 47:297(F) provides a credit against an individual's income tax for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit shall not exceed 33 $\frac{1}{3}$ percent (.333) of the contribution, or \$200 per year, whichever is less.
115	<b>Small Town Doctor/Dentist</b> – R.S. 47:297(H) provides a credit for a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or for a dentist licensed by the State of Louisiana to practice dentistry in certain geographic areas of Louisiana. The credit is limited to \$5,000.
120	<b>Bone Marrow</b> – R.S. 47:297(I) provides a credit for any individual taxpayer required to file a Louisiana tax return, acting as a business entity authorized to do business in the state, operating as either a sole proprietorship, a partner in a partnership, or as a Subchapter S Corporation, for bone marrow donor expense.
125	<b>Law Enforcement Education</b> – R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Department of Public Safety and Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement.
130	<b>First Time Drug Offenders</b> – R.S. 47:297(K) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense, and who is less than 25 years of age at the time of initial employment.
135	<b>Bulletproof Vest</b> – R.S. 47:297(L) provides a credit for the purchase of a bulletproof vest for certain law enforcement personnel, as designated in the statute. The credit is limited to \$100.
140	<b>Nonviolent Offenders</b> – R.S.47:297 (O) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense. Please contact the Department for information on qualifying for this credit.
150	<b>Qualified Playgrounds</b> – R.S. 47:6008 provides a credit against Louisiana income tax for donations to assist qualified playgrounds. The credit shall be an amount equal to the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. Please contact the Department for information on qualifying for this credit. For taxable years 1993 through 2000, Acts 405 of the 2005 Regular Legislative Session allows an amended return to be filed if this credit was not originally claimed. The amended return must be filed by December 31, 2008.
155	<b>Debt Issuance</b> – R.S. 47:6017 provides a credit against Louisiana income tax for the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.

Code	Credit Description
175	<b>Donations of Materials, Equipment, Advisors, Instructors</b> – R.S. 47:6012 provides a credit for employers within the state for donations of the latest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, apprenticeship programs registered with the Louisiana Department of Labor, or community colleges to assist in the development of training programs designed to meet industry needs. The credit is equal to 50% (.50) of the value of the donated materials, equipment, or services rendered by the instructor. When taken with other applicable credits, this credit cannot exceed 20% of the employer's tax liability for any taxable year.
180	<b>Angel Investor Tax Credit</b> – R.S. 47:6020 et seq. provides a credit against Louisiana income tax to encourage third party investment of taxpayers who make qualified investments in certified Louisiana entrepreneurial businesses between January 1, 2005 and December 31, 2009. To earn the Angel Investor Tax Credit, taxpayers must file an application with the Louisiana Department of Economic Development, which has the exclusive authority to implement and administer the credit program and approve the credit applications. Please refer to Revenue Information Bulletin 06-020 on the Department's website.
199	<b>Other</b> – Reserved for future credits.
200	<b>Atchafalaya Trace</b> – R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries. You must attach a copy of your contract to the return.
202	<b>Organ Donation</b> – R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual and/or spouse for a living organ donation.
204	<b>Household Expense for Physically and Mentally Incapable Persons</b> – R.S. 47:297.2 provides a credit against the individual income tax for a person who maintains a household that includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is equal to the applicable percentage of employment-related expenses allowable pursuant to Section 21 of the Internal Revenue Code.
206	<b>Vehicle Alternative Fuel</b> – R.S. 47:38 provides a credit for the conversion of a vehicle to an alternative fuel source. You must attach documentation verifying the conversion.
208	<b>Previously Unemployed</b> – R.S. 47:6004 provides that business proprietors are possibly eligible for a credit for hiring the previously unemployed.
210	<b>Recycling Credit</b> – R.S. 47:6005 provides a credit for the purchase of certain equipment and/or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.
212	<b>Basic Skills Training</b> – R.S. 47:6009 provides a credit against Louisiana income tax for employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee, not to exceed \$30,000 for the tax year.
214	<b>New Markets</b> – R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments.
216	<b>Brownfields Investor Credit</b> – R.S. 47:6021 provides a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields sites in the state. The credit is obtained through the Department of Economic Development and the Department of Environmental Quality.
220	<b>Dedicated Research</b> – R.S. 51:2203 provides a credit of 35 percent (.35) of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund, which is administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit. You must attach a copy of your certification to the return.

Code	Credit Description
222	<b>LCDFI Credit</b> – R.S. 51:3081 et seq. provides a credit to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.
251	<b>Motion Picture Investment</b> – R.S. 47:6007 provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. For information on qualifying for this credit please refer to Revenue Information Bulletin 06-004 on the Department’s website.
252	<b>Research and Development</b> – R.S. 47:6015 provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities.
253	<b>Historic Structures</b> – R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in a Downtown Development District. For information on qualifying for this credit, please refer to Revenue Information Bulletin 06-002 on the Department’s website.
254	<b>Digital Interactive Media</b> – R.S.47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. The credit is obtained through the Department of Economic Development and documentation from that agency must be attached to the return.
255	<b>Technology Commercialization</b> – R.S. 51:2354 provides a credit of 15 percent (.15) of the amount of money invested by the taxpayer in commercialization costs for one business location. The Louisiana Department of Economic Development certifies this credit. You must attach a copy of your certification to the return.
256	<b>Motion Picture Employment of Resident</b> – R.S. 47:1125.1 provides a credit against Louisiana income tax for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entities. Please refer to Revenue Information Bulletin 05-005 on the Department’s website.


Code	Credit Description
257	<b>Capital Company</b> – R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Office of Financial Institutions. You must attach a copy of your certification to the return.
299	<b>Other</b> – Reserved for future credits.
300	<b>Biomed/University Research</b> – R.S. 17:3389 provides a credit against the Louisiana individual income tax to persons who establish research activities either in a Biomedical or a University Research and Development Park. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
305	<b>Tax Equalization</b> – R.S. 47:3201 et. seq. provides a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
310	<b>Manufacturing Establishments</b> – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Department of Economic Development. You must attach a copy of your contract to the return.
315	<b>Enterprise Zone</b> – R.S. 51:1781 et seq. provides a credit against the Louisiana individual income tax for private sector investments in certain areas that are designated as “Enterprise Zones.” You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
399	<b>Other</b> – Reserved for future credits.

### Consumer Use Tax Worksheet

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

1. Taxable purchases .....	\$ _____	.00
Tax rate (8%) .....	_____	X .08
2. Total use tax due .....	\$ _____	.00

 **Print here and on Form IT-540B, Line 14B.**



## Instructions for Federal Income Tax Deduction Computation Worksheet

### Federal Disaster Relief Credits

Louisiana provides a deduction (from Louisiana income) for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of Louisiana income tax liability increases. To prevent Louisiana taxpayers from paying additional state income tax because they received federal disaster relief credits, you may increase the amount of your Louisiana federal income tax deduction by the amount of certain federal disaster relief tax credits claimed on your 2006 federal income tax form. The modification to the Louisiana federal income tax deduction **can only be for federal disaster relief credits claimed in either the Hurricane Katrina or Hurricane Rita Disaster Areas**. The Louisiana Secretary of Revenue has, through Louisiana Administrative Code (LAC) 61:1.601, determined which federal credits are disaster relief credits. Below are the federal credits that have been established to be federal disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit
3. Rehabilitation Tax Credit
4. Hope Scholarship and Lifetime Learning Credits
5. Employer-Provided Housing Credit
6. Low Income Housing Credit
7. New Markets Tax Credit

You must review LAC 61:1.601 for complete information about the federal credits. LAC 61:1.601 can be found on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

Consult your tax advisor or contact the IRS for complete information concerning the federal credits. You must attach a copy of the appropriate federal form(s) to your return in order for your modified Louisiana federal income tax deduction to be allowed.

If you have claimed only federal disaster relief credits and not taken a casualty loss on the Federal Income Tax Deduction Computation Worksheet (page 15), do the following: (A) print the amount of your federal income tax from Federal Form 1040, Line 57 on Line 10B of the worksheet, (B) print the amount of federal disaster relief credits on Line 11 of the worksheet, (C) add Lines 10B and 11 of the Federal Income Tax Deduction Computation Worksheet and print the result on Line 12, (D) print the amount from Line 12 of the worksheet on, IT-540B, Line 10A, (E) print the amount from Line 11 of the worksheet on Louisiana Schedule H, Line 7.

If you are claiming disaster relief credits along with a casualty loss, complete the entire Federal Income Tax Deduction Computation Worksheet.

## Casualty Loss

### Casualty Loss

Act 25 of the First Extraordinary Louisiana Legislative Session of 2006 expanded the casualty loss relief to include all incurred federal casualty losses. If you have claimed a casualty loss on your 2006 Federal Form 1040, you may increase the amount of your federal income tax deduction by the amount that your federal income tax decreased as a result of claiming your casualty loss. To compute your modified Louisiana federal income tax deduction, you will need to complete the Federal Income Tax Deduction Computation Worksheet on page 15 and have the following items: A copy of your Federal Form 1040 (pages 1 & 2), Schedule A (Federal Form 1040), and Federal Form 4684. You must attach these federal forms to your return. You will also need your Federal Form 1040 instruction booklet and accompanying federal tax tables or computation worksheet. Please see Revenue Information Bulletin 06-018.

The information for Lines 1A through 10A of the Federal Income Tax Deduction Computation Worksheet comes from the specified line items of Federal Form 1040. For Lines 1B through 10B, follow the computation instructions for each line item. Several line items of the Federal Income Tax Deduction Computation Worksheet require you to enter that line item amount on Louisiana Schedule H-NR. These line items are denoted in bold print on the Federal Income Tax Deduction Computation Worksheet. Failure to complete Louisiana Schedule H-NR will significantly delay the processing of your return.

**Important:** In order to compute Line 2B, your Adjusted Itemized Deductions, subtract the amount of your total casualty loss [Line 19 and/or Line 27 of your 2006 Schedule A (Form 1040)] from total itemized deductions [Line 28 of your 2006 Schedule A (Form 1040)] as indicated on the 2006 Federal Income Tax Deduction Computation Worksheet.

If the amount of your Adjusted Itemized Deductions is **LESS THAN** your federal standard deduction, print your federal standard deduction on Line 2B of the Federal Income Tax Deduction Computation

Worksheet. Information on how to compute your federal standard deduction can be found on page 2 of Federal Form 1040 in the left margin.

If the amount of your Adjusted Itemized Deductions is **GREATER THAN** your federal standard deduction, print the amount of your Adjusted Itemized Deductions on Line 2B.

For Lines 3B through 5B, either print the requested amounts from Federal Form 1040 or perform the appropriate calculations.

To recompute your federal income tax for Line 6B, use the amount from Line 5B and refer to the instructions on Line 44 of the Federal Form 1040. Enter the recomputed amount on Line 6B.

For Line 7A, print the amount from Federal Form 1040, Line 45. **Note for Line 7B**, it is possible for the Alternative Minimum Tax (AMT) to change when excluding the casualty loss from federal taxable income. Print the recomputed amount of AMT on Line 7B, if applicable.

For Lines 8B through Line 10B, either print the requested amounts from Federal Form 1040 or perform the appropriate calculations.

For Line 11, if you have federal disaster relief credits in addition to claiming casualty losses, see the information concerning disaster relief credits and print the amount of federal disaster relief credits on the Federal Income Tax Deduction Computation Worksheet, Line 11. If you do not have any disaster relief credits, print zero "0" on Line 11.

For Line 12, add Lines 10B and 11 and print the amount on Form IT-540B, Line 10A. The amount on Line 12 of the worksheet may be increased by the amount of foreign tax credit (associated with Louisiana income) that was claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Louisiana Nonrefundable Tax Credits, Schedule G-NR, Line 3.

## 2006 NONRESIDENT FEDERAL INCOME TAX DEDUCTION COMPUTATION WORKSHEET

*The federal line numbers on this schedule refer only to the 2006 Federal Form 1040.*

<b>1A &amp; 1B</b>	Print the amount of your federal adjusted gross income from Line 38 of your Federal Form 1040 on Lines 1A and 1B.	<b>1A</b>		<b>1B</b>	
<b>2A</b>	Print the amount of your itemized deductions from Line 40 of your Federal Form 1040 on Line 2A. <b>Print this amount on Schedule H-NR, Line 1.</b>	<b>2A</b>			
<b>2B</b>	<p>From your total itemized deductions (Line 2A above) use the worksheet below to remove the amount of your casualty loss for 2006.</p> <p>1. Total Itemized Deductions from Line 2A above _____</p> <p>2. Total casualty loss from Line 19 and/or Line 27 of your 2006 Schedule A (Form 1040) _____</p> <p>3. Subtract Line 2 above from Line 1 above. _____</p> <p>Line 3 above is your Adjusted Itemized Deductions.</p> <p>Print on Line 2B the <b>GREATER</b> of your Adjusted Itemized Deductions or the federal standard deduction available for your filing status. <b>Print this amount on Schedule H-NR, Line 2.</b></p>			<b>2B</b>	
<b>3A</b>	Print the amount from Line 41 of your Federal Form 1040 on Line 3A.	<b>3A</b>			
<b>3B</b>	Subtract Line 2B from Line 1B and print on Line 3B.			<b>3B</b>	
<b>4A &amp; 4B</b>	Print the amount from Line 42 of your Federal Form 1040 on Lines 4A and 4B.	<b>4A</b>		<b>4B</b>	
<b>5A</b>	Print the amount from Line 43 of your Federal Form 1040 on Line 5A. <b>Print this amount on Schedule H-NR, Line 3.</b>	<b>5A</b>			
<b>5B</b>	Subtract Line 4B from 3B and print on Line 5B.			<b>5B</b>	
<b>6A</b>	Print the amount from Line 44 of your Federal Form 1040 on Line 6A.	<b>6A</b>			
<b>6B</b>	Using the federal income tax tables or Federal Tax Computation Worksheet, compute the amount of federal income tax associated with your income on 5B and print on Line 6B.			<b>6B</b>	
<b>7A &amp; 7B</b>	For Line 7A, print the amount from Federal Form 1040, Line 45. For Line 7B, if you have recomputed your federal AMT, as a result of claiming a casualty loss, print the amount of your recomputed AMT on Line 7B. Otherwise, print the amount from Federal Form 1040, Line 45. <b>Print the amount from Line 7B on Schedule H, Line 4.</b> See instructions, page 17.	<b>7A</b>		<b>7B</b>	
<b>8A</b>	Print the amount from Line 46 of your Federal Form 1040 on Line 8A. <b>Print the amount from Line 8A on Schedule H-NR, Line 5.</b>	<b>8A</b>			
<b>8B</b>	Add Lines 6B and 7B and print on Line 8B.			<b>8B</b>	
<b>9A &amp; 9B</b>	Print the amount from Line 56 of your Federal Form 1040 on Lines 9A and 9B. <b>Print the amount from Line 9A on Schedule H-NR, Line 6.</b>	<b>9A</b>		<b>9B</b>	
<b>10A</b>	Print the amount from Line 57 of your Federal Form 1040 on Line 10A.	<b>10A</b>			
<b>10B</b>	Subtract Line 9B from 8B and enter on Line 10B. <b>Note:</b> If no casualty loss is claimed, print the amount from Line 57 of Federal Form 1040 if only adjusting for federal disaster relief credits.			<b>10B</b>	
<b>11</b>	Print the amount of your Federal disaster relief credits. See instructions, page 14. <b>Print this amount on Schedule H-NR, Line 7.</b>			<b>11</b>	
<b>12</b>	Add Lines 10B and 11 and print the amount on Line 10A of Form IT-540B. <b>IMPORTANT! See optional deduction information contained in Line 10A instructions on page 9.</b> Please mark box on Line 10A of Form IT-540B indicating federal income tax has been adjusted.			<b>12</b>	

R.S. 47:297.4 allows a Louisiana child care credit to be claimed against your Louisiana individual income tax should you meet certain guidelines.

For taxpayers whose federal adjusted gross income (AGI) is \$25,000 or less, the law provides for a refundable state tax credit whether or not the taxpayer has filed for and claimed a federal child care credit. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same law and rules of Internal Revenue Code Section 21 for the 2006 taxable year. This Internal Revenue Code section governs the federal child care credit. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet on page 17 to compute your refundable credit.

For those taxpayers whose AGI is greater than \$25,000, the law allows for a certain percentage of the claimed federal child care credit to be used as a nonrefundable credit against one's Louisiana income tax liability. A nonrefundable credit can be carried forward for 5 years if you are unable to claim it in the year in which it is earned. Use Lines 1 through 18 of the 2006 Louisiana Nonrefundable Child Care Credit Worksheet on page 18 to compute your 2006 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

**Refundable Child Care Credit Instructions and Definitions**

1. Your federal adjusted gross income must be \$25,000 or less to claim a Louisiana refundable child care credit. If you did not file and claim a federal child care credit, you may still file for, and receive, a refundable Louisiana Child Care Credit, if you meet the criteria. In order to qualify for the Louisiana credit you must meet the **same tests** for earned income, qualifying dependents and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
  - A. Your filing status must be one of the following: single, head of household, qualifying widow(er) or, married filing jointly. See Line 3 below for information on married filing separately.
  - B. The care was provided to your dependent child to allow you (and your spouse if married filing jointly) to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
  - C. The qualifying child must be under the age of 13.
  - D. The person who provided the care cannot be your spouse, the parent of the qualifying child under age 13, or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 2006.
3. If your filing status is married filing separately and all of the following apply, you are considered unmarried for purposes of figuring the credit: (A) you lived apart from your spouse during the last 6 months of 2006 (B) your qualifying dependent child lived in your home more than half of 2006, and (C) you provided over half the cost of keeping up your home. If you meet all the requirements to be treated as unmarried and meet items "B," "C," and, "D" listed in Line 2 above, you can take the credit.

**4. Definitions:**

**Qualifying Child:** A qualifying child must be under the age of 13 and can be claimed as a dependent on your return. If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.

**Qualified Expenses:** These include amounts paid for household services and care of the qualifying person while you worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless you included the reimbursement in your income. Prepaid expenses are treated as paid in the year the care is provided. Do not include the following as qualified expenses for 2006: (A) expenses you incurred in 2006 but did not pay until 2007, (B) expense you incurred in 2005 but did not pay until 2006, or (C) an expense you prepaid in 2006 for care to be provided in 2007.

**Dependent Care Benefits:** These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2006 Form(s) W-2 in box 10.

**Earned Income:** Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from self-employment. A net loss from self – employment reduces earned income. Earned income also includes strike benefits and any disability pay you report as wages. Earned income also includes nontaxable employee compensation such as parsonage allowances, meals and lodging furnished for the convenience of the employer, voluntary salary deferrals (such as deferrals under a non- qualified deferred compensation plan reported on Form W-2 in box 12 with code Y), military basic quarters, and military pay earned in a combat zone. Earned income does not include: pensions and annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation. Please see IRS Publication 503 for further clarification on earned income.

**For additional definitions, details and information please see the Internal Revenue Service's Publication 503.**

**Attach this worksheet to your return.**

**2006 Louisiana Nonresident Refundable Child Care Credit Worksheet**

Your name	Social Security Number
-----------	------------------------

**Your Federal adjusted gross income must be \$25,000 or less in order to complete this form.**

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided the care to your child. You may use federal Form W-10 (supplied by your provider) to obtain the information. Should your care provider not supply a federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires should you not have all of the care provider information. Please see the IRS’ 2006 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

**Care Provider Information Schedule**

A	B	C	D
Care provider’s name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00

- 2.** For each child under the age of 13, print their name in column E, their Social Security Number in column F and the amount of Qualified Expenses you incurred and paid in 2006 in column G. Please see page 16, Item 4 for information on Qualified Expenses.

E		F	G
Qualifying person’s name		Qualifying person’s Social Security Number	Qualified expenses you incurred and paid in 2006 for the person listed in column E
First	Last		
			.00
			.00
			.00

<b>3</b>	Add the amounts in column G Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Print this amount on Form IT-540B, Line 15A1.	<b>3</b>		.00																												
<b>4</b>	Print your earned income. See Item 4 of the instructions on page 16.	<b>4</b>		.00																												
<b>5</b>	If married filing jointly, print your spouse’s earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, print the amount from Line 4.	<b>5</b>		.00																												
<b>6</b>	Print the smallest of Lines 3, 4, or 5. Print this amount here and Form IT-540B, Line 15A2.	<b>6</b>		.00																												
<b>7</b>	Print your Federal Adjusted Gross Income from Form IT-540B, Line 7.	<b>7</b>		.00																												
<b>8</b>	Print on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr style="border-bottom: 1px solid black;"> <th style="text-align: left; border: none;">If Line 7 is:</th> <th style="text-align: left; border: none;">over</th> <th style="text-align: left; border: none;">but not over</th> <th style="text-align: left; border: none;">decimal amount</th> </tr> </thead> <tbody> <tr> <td style="border: none;">\$0 –</td> <td style="border: none;">15,000</td> <td style="border: none;">15,000</td> <td style="border: none;">.35</td> </tr> <tr> <td style="border: none;">\$15,000 -</td> <td style="border: none;">17,000</td> <td style="border: none;">17,000</td> <td style="border: none;">.34</td> </tr> <tr> <td style="border: none;">\$17,000 -</td> <td style="border: none;">19,000</td> <td style="border: none;">19,000</td> <td style="border: none;">.33</td> </tr> <tr> <td style="border: none;">\$19,000 -</td> <td style="border: none;">21,000</td> <td style="border: none;">21,000</td> <td style="border: none;">.32</td> </tr> <tr> <td style="border: none;">\$21,000 -</td> <td style="border: none;">23,000</td> <td style="border: none;">23,000</td> <td style="border: none;">.31</td> </tr> <tr> <td style="border: none;">\$23,000 -</td> <td style="border: none;">25,000</td> <td style="border: none;">25,000</td> <td style="border: none;">.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount	\$0 –	15,000	15,000	.35	\$15,000 -	17,000	17,000	.34	\$17,000 -	19,000	19,000	.33	\$19,000 -	21,000	21,000	.32	\$21,000 -	23,000	23,000	.31	\$23,000 -	25,000	25,000	.30	<b>8</b>	<b>X</b> . _____	
If Line 7 is:	over	but not over	decimal amount																													
\$0 –	15,000	15,000	.35																													
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<b>9</b>	Multiply Line 6 by the decimal amount on Line 8 and print the result here.	<b>9</b>		.00																												
<b>10</b>	Multiply Line 9 by 25% (.25) and print this amount on Line 11 below.	<b>10</b>	<b>X</b> <b>.25</b>																													
<b>11</b>	Print this amount on Form IT-540B, Line 15A.	<b>11</b>		.00																												



**Do not attach this worksheet to your return.**

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

2006 Louisiana Nonresident Nonrefundable Child Care Credit Worksheet											
1	Print your Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1	.00								
1A	Print the applicable percentage from the chart shown below.  <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Adjusted Gross Income</th> <th style="text-align: left;">Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____
Adjusted Gross Income	Percentage										
\$25,001 – \$35,000	30% (.30)										
\$35,001 – \$60,000	10% (.10)										
over \$60,000	10% (.10)										
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. This is your available Child Care Credit for 2006.  <b>Important!!</b> If your AGI is greater than \$60,000, the amount on this line is limited to the LESSER of \$25.00, or 10 percent (.10) of the federal credit. You may be required to carry forward some, or all, of your Louisiana Nonrefundable Child Care Credit. You must use the remaining worksheet to determine your applicable nonrefundable credit for 2006, or to determine any amount you can carry forward to 2007.	2	.00								
Use Lines 3 through 7 to determine if you can use any amount of your Nonrefundable Child Care Credit Carryforward from previous years and/or your 2006 Nonrefundable Child Care Credit.											
3	Print the amount from Form IT-540B, Line 12.	3	.00								
4	Print the amount from Form IT-540B, Line 13A.	4	.00								
5	Print the amount from Form IT-540B, Line 15B.	5	.00								
6	Subtract Lines 4 and 5 above from Line 3 above.	6	.00								
7	If Line 6 is less than or equal to zero, then your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet above) will be carried forward to 2007. Also, any available carryforward from previous years will be carried forward to 2007. If Line 6 above is less than or equal to zero, print "0," on Lines 13B and 13C of Form IT-540B. <b>Do not proceed further if the conditions of this line apply to you.</b>	7									
Use Lines 8 through 11 to determine the amount of Nonrefundable Child Care Credit Carryforward from previous years utilized for 2006.											
8	If Line 6 above is greater than zero, print the amount from Line 6 .	8	.00								
9	Print the amount of any Child Care Credit Carryforward from previous years.	9	.00								
10	Subtract Line 9 from Line 8.	10	.00								
11	If Line 10 is less than or equal to zero "0", then the amount of Child Care Credit Carryforward used for 2006 is equal to Line 8 above. Print that amount (Line 8) on Form IT-540B, Line 13B. If Line 10 is less than zero "0", subtract Line 8 from Line 9 and print the result here. This amount is your unused Child Care Credit carryforward from previous years that can be carried forward to 2007. Also, your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet) will be carried forward to 2007. <b>Do not proceed further if the conditions of this line apply to you.</b>	11	.00								
Use Lines 12 through 16 to determine the amount of Child Care Credit Carryforward utilized from previous years plus any amount of your 2006 Child Care Credit.											
12	If Line 10 above is greater than zero "0," enter the amount of carryforward shown on Line 9 above on Line 13B of Form IT-540B.	12									
13	If Line 10 above is greater than zero "0," print the amount from Line 10.	13	.00								
14	Print the amount of your 2006 Child Care Credit (Line 2 of the Child Care Credit Worksheet above).	14	.00								
15	Subtract Line 14 from Line 13 and print the result.	15	.00								
16	If Line 15 above is greater than zero "0," then your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet) has been utilized. Print the amount from Line 14 above on Line 13C of Form IT-540B. <b>Do not proceed further if the conditions of this line apply to you.</b>	16									
Use Line 17 to determine what amount of your 2006 Child Care Credit you can claim.											
17	If Line 15 above is less than zero "0," then the amount of your 2006 Child Care Credit is the amount shown on Line 13. Print the amount on Line 13 on Form IT-540B, Line 13C.	17									
Use Line 18 to determine the amount of your 2006 Child Care Credit to be carried forward to 2007.											
18	If Line 15 above is less than zero "0," then subtract Line 13 from 14 to compute your Child Care Carryforward to 2007. Keep this amount for your records.	18	.00								



## Interest and Penalty Calculation Worksheets

In general, you will be charged interest and penalties if you do not pay all amounts due on or before May 15, 2007. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the 15<sup>th</sup> day, of the 5<sup>th</sup> month after the close of the taxable year.

**Important: The granting of an extension DOES NOT relieve you of your obligation to pay all tax amounts due by the due date.**

**Interest** – If your 2006 calendar year income tax amount is not paid by May 15, 2007, you may be charged interest on tax obligations that have not become final and nonappealable through December 31, 2007. Because the interest rate varies from year to year and is not determined until the latter part of 2006, the Department is unable to provide a specific rate at the time of printing. Please see Revenue Information Bulletin (RIB) 07-001 for the 2006 interest rate. The RIB is available on the Department’s website, at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). In order to compute the INTEREST RATE PER DAY, divide the 2006 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2006 interest rate is determined to be 17% (0.17) per annum. Divide 0.17 by 365.  $0.17/365 = .0004657$ , which equals the INTEREST RATE PER DAY. **NOTE!!** You must carry out your computation to 7 places to the right of the decimal point.

Interest Calculation Worksheet		
<b>1</b>	Number of days late from *May 15, 2007 (*or days late from fiscal year due date)	
<b>2</b>	Interest rate per day (See instructions above.)	<b>0.</b>
<b>3</b>	Interest rate (Multiply Line 1 by Line 2.)	
<b>4</b>	Amount you owe (Form IT-540B, Line 20.)	<b>.00</b>
<b>5</b>	Total interest due (Multiply Line 4 by Line 3, and print the result on Form IT-540B, Line 22.)	<b>.00</b>

**Important Notice:** The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of the tax due. Thirty (30) day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

**Delinquent Filing Penalty** – A delinquent filing penalty will be charged for failure to file a timely return (on or before May 15, 2007). A penalty of 5 percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional 5 percent (.05) is assessed **for each additional 30 days, or fraction thereof**, during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent (.25) of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
<b>1</b>	Number of days late from *May 15, 2007 (*or days late from fiscal year due date)	
<b>2</b>	Divide Line 1 by 30 (days).	<b>÷30</b>
<b>3</b>	Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	
<b>4</b>	30-day penalty percentage	<b>.05</b>
<b>5</b>	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
<b>6</b>	Amount you owe (Form IT-540B, Line 20.)	<b>.00</b>
<b>7</b>	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 23.)	<b>.00</b>

**Delinquent Payment Penalty** – If you fail to pay 90 percent (.90) of the tax due by the due date (May 15, 2007), a delinquent payment penalty will be assessed. A penalty of 0.5 percent (.005) of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent (.25) of the tax due.

To determine if you owe a delinquent payment penalty, answer the following questions:

1. Are you paying a 2006 tax liability after May 15, 2007?
2. Have you paid at least 90 percent (.90) of total tax due?
  - a. Print the amount from Form IT-540B, Line 14C. \_\_\_\_\_ .00
  - b. Print the amount from Form IT-540B, Line 15A. \_\_\_\_\_ .00
  - c. Print the amount from Form IT-540B, Line 15B. \_\_\_\_\_ .00
  - d. Subtract Lines “b” and “c” from Line “a” above. \_\_\_\_\_ .00
  - e. Multiply Line “d” by 10 percent (.10). \_\_\_\_\_ .00
  - f. Print the amount from Form IT-540B, Line 20. \_\_\_\_\_ .00

If the amount on Line “f” is **less** than or equal to the amount on Line “e,” you **have paid** at least 90 percent (.90) of the total tax due. If the amount on Line “f” is **greater** than the amount on Line “e,” you **have not** paid at least 90 percent (.90) of the total tax due.

If you are paying a 2006 tax liability after May 15, 2007, **AND have not** paid at least 90 percent (.90) of the total tax due, then you owe the delinquent payment penalty. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
<b>1</b>	Number of days late from *May 15, 2007 (*or days late from fiscal year due date)	
<b>2</b>	Divide Line 1 by 30 days.	<b>÷30</b>
<b>3</b>	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
<b>4</b>	30-day penalty percentage	<b>.005</b>
<b>5</b>	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
<b>6</b>	Amount you owe (Form IT-540B, Line 20.)	<b>.00</b>
<b>7</b>	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 24.)	<b>.00</b>

**Underpayment Penalty** – You may be charged an Underpayment Penalty if: (A) your tax deficiency is greater than \$1,000; and (B) your filing status is either single, married filing separately, head of household, or qualifying widow(er). If your filing status is married filing jointly, you may be charged an Underpayment Penalty if your tax deficiency is greater than \$2,000. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must obtain Form R-210NR, Nonresident Underpayment Penalty Return.

**LOUISIANA DEPARTMENT OF REVENUE**  
617 NORTH THIRD STREET  
Baton Rouge LA 70802-5428

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*Tax assistance is available at the following offices of the Louisiana Department of Revenue.*

**Alexandria Regional Office**

900 Murray Street  
Room B-100  
318-487-5333

**Baton Rouge—Main Office**

617 North Third Street  
225-219-0102 (Assistance)  
225-219-2114 (TDD)

**Baton Rouge—Regional Office**

8549 United Plaza Boulevard, Suite 200  
225-922-2300

**Lafayette Regional Office**

825 Kaliste Saloom Road  
Brandywine III, Suite 150  
337-262-5455

**Lake Charles Regional Office**

One Lakeshore Drive, Suite 1550  
337-491-2504

**Monroe Regional Office**

122 St. John Street  
Room 105  
318-362-3151

**New Orleans Regional Office**

1555 Poydras Street, Suite 2100  
504-568-5233

**Shreveport Regional Office**

1525 Fairfield Avenue, Room 630  
318-676-7505

**Thibodaux Regional Office**

1418 Tiger Drive  
985-447-0976

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