

Mark Box:

Name Change ☐Decedent Filing ☐Spouse Decedent ☐Address Change ☐Amended Return ☐NOL ☐IT-540B WEB 2021 LOUISIANA NONRESIDENT
(Page 1 of 4) AND PART-YEAR RESIDENT

IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street or rural route)		Unit Type	Unit Number
City, Town, or APO		State	ZIP
Foreign Nation, if not United States (do not abbreviate)			

Your SSN Spouse's SSN

Area code and daytime telephone number

MSRA ☐Nonresident Return ☐

Your Date of Birth

Spouse's Date of Birth

Part-Year Return ☐**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.Enter a "1" in box if **single**.Enter a "2" in box if **married filing jointly**.Enter a "3" in box if **married filing separately**.Enter a "4" in box if **head of household**.

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

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

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

6 EXEMPTIONS:

6A ☒ Yourself ☐ 65 or older ☐ Blind6B ☐ Spouse ☐ 65 or older ☐ BlindTotal of 6A & 6B 6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here.6C

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

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C6D

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Enter your Social Security Number.

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

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

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Line 20.
9	RATIO OF LOUISIANA ADJUSTED GROSS 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%.

7	
8	
9	

If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go to Line 10D.

10A	FEDERAL ITEMIZED DEDUCTIONS
10B	FEDERAL STANDARD DEDUCTION
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, mark the box. See Schedule H-NR. ☐
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0."
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5 
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."

10A	
10B	
10C	
10D	
10E	
10F	
11	
12	
13	
14	

15	2021 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Care Credit Worksheet.
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
16	2021 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet. 5 4 3 2
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A, and 15B.

15	
15A	
15B	
16	
17	
18	

19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS

19	
20	



Enter the first 4 letters of your last name in these boxes.

CONTINUE ON NEXT PAGE 

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Enter your Social Security Number.

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21 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

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22 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.

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23 CONSUMER USE TAX

☐

No use tax due.

☐

Amount from the Consumer Use Tax Worksheet.

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24 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 and 23.

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25 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.

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26 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6

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27 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2021 – Attach Forms W-2 and 1099.

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

28 AMOUNT OF CREDIT CARRIED FORWARD FROM 2020

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

29 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING
Enter name of partnership. _____

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

30 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2021

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

31 AMOUNT PAID WITH EXTENSION REQUEST

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

32 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.

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33 OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. **Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 40.

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34 UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box. ☐

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35 ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.

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36 TOTAL DONATIONS – From Schedule D-NR, Line 20

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37 SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.

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

38 AMOUNT OF LINE 37 TO BE CREDITED TO 2022 INCOME TAX

CREDIT

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

39 AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailing to LDR, use Address 2 on the next page.

Enter a "2" in box if you want to receive your refund by paper check.

Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.

REFUND

☐

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DIRECT DEPOSIT INFORMATION

Type: Checking

☐

Savings

☐

Will this refund be forwarded to a financial institution located outside the United States?

Yes

☐

No

☐

Routing Number

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Account Number

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COMPLETE AND SIGN RETURN ON NEXT PAGE



Enter the first 4 letters of your last name in these boxes.

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

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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2021 Nonresident and Part-Year Resident (NPR) Worksheet

See instructions for completing the NPR worksheet.

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

EXEMPT INCOME - Enter on Lines 18A through 18F the amount of any exempt income included in Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. See the instructions.

	Exempt Income Description	Code	Amount
Subtractions	18A	E	
	18B	E	
	18C	E	
	18D	E	
	18E	E	
	18F	E	
	19	Total Exempt Income – Add Lines 18A through 18F.	
20	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 19 from Line 17. Also, enter this amount on Form IT-540B, Line 8.		

Description - See instructions.	Code	Description - See the instructions.	Code											
Interest and Dividends on U.S. Government Obligations	01E	Native American Income	08E											
Louisiana State Employees' Retirement Benefits	02E	START Savings Program Contribution	09E											
Taxpayer date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Spouse date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>		M	M	Y	Y	Y	Y	M	M	Y	Y	Y	Y	Military Pay Exclusion
M	M	Y	Y	Y	Y									
M	M	Y	Y	Y	Y									
Louisiana State Teachers' Retirement Benefits	03E	Road Home	11E											
Taxpayer date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Spouse date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>		M	M	Y	Y	Y	Y	M	M	Y	Y	Y	Y	Recreation Volunteer
M	M	Y	Y	Y	Y									
M	M	Y	Y	Y	Y									
Federal Retirement Benefits	04E	Volunteer Firefighter	14E											
Taxpayer date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Spouse date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>		M	M	Y	Y	Y	Y	M	M	Y	Y	Y	Y	Voluntary Retrofit Residential Structure
M	M	Y	Y	Y	Y									
M	M	Y	Y	Y	Y									
Other Retirement Benefits – Provide name or statute: _____	05E	Elementary and Secondary School Tuition	17E											
Taxpayer date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Spouse date retired: <table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>		M	M	Y	Y	Y	Y	M	M	Y	Y	Y	Y	Educational Expenses for Home-Schooled Children
M	M	Y	Y	Y	Y									
M	M	Y	Y	Y	Y									
Annual Retirement Income Exemption for Taxpayers 65 or over	06E	Educational Expenses for Quality Public Education	19E											
Provide name of pension or annuity: _____		Capital Gain from Sale of Louisiana Business	20E											
		Employment of Certain Qualified Disabled Individuals	21E											
		S Bank Shareholder Income Exclusion	22E											
		Entity Level Taxes Paid to Other States	23E											
		Pass - Through Entity Exclusion	24E											
		IRC Code 280C Expense	25E											
		COVID-19 Relief Benefits	27E											
		Other, see instructions.	49E											
		Identify: _____												



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ATTACH TO RETURN IF COMPLETED.

2021 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information.
- Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 - Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 - Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

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

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

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

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

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



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE C-NR – 2021 NONREFUNDABLE PRIORITY 1 CREDITS

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

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

Description	Code	Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150	Conversion of Vehicle to Alternative Fuel	185
Bone Marrow	120	Debt Issuance	155	Other	199





Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 35 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B.

DONATIONS OF LINE 1			
11	American Red Cross	11	
12	Louisiana National Guard Honor Guard for Military Funerals	12	
13	Louisiana State Troopers Charities, Inc.	13	
14	Friends of Palmetto State Park	14	
15	Louisiana Horse Rescue Association	15	
16	Louisiana Coalition Against Domestic Violence	16	
17	Dreams Come True, Inc.	17	
18	Sexual Trauma Awareness and Response (STAR)	18	
19	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	19	

20	TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 36.	
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Credit Description		Credit Code	Amount of Credit Claimed
6.	Musical and Theatrical Production	6 2 F	6. , , . 00
6A			
7	Musical and Theatrical Production	6 2 F	7 , , . 00
7A			
8	Musical and Theatrical Production	6 2 F	8 , , . 00
9A			
9	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17.		9 , , . 00

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Milk Producers	58F	School Readiness Child Care Directors and Staff	66F	Digital Interactive Media & Software	73F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Business – Supported Child Care	67F	Other Refundable Credit	80F
Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Fees and Grants to Resource and Referral Agencies	68F		
Mentor-Protégé	57F	School Readiness Child Care Provider	65F	Retention and Modernization	70F		



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Enter your Social Security Number.

SCHEDULE H-NR – 2021 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.
2	Enter the amount of federal disaster credits allowed by IRS. <i>See the instructions</i>
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark the box on Line 10D to indicate that your income tax deduction has been increased.

1 

2 

3 

SCHEDULE I-NR – 2022 REFUNDABLE PRIORITY 4 CREDITS

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

Credit Description	
1	
2	
3	
4	
5	
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 26.

Credit Code		Amount of Credit Claimed
F	1	,
F	2	,
F	3	,
F	4	,
F	5	,
	6	,

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



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Enter your Social Security Number.

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SCHEDULE J-NR – 2021 NONREFUNDABLE PRIORITY 3 CREDITS ...CONTINUED

Transferable, Nonrefundable Priority 3 Credits

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

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

IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Motion Picture Infrastructure	261
Angel Investor	262

Description	Code
Other	299



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62275



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2021 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See the instructions

- 1. Care Provider Information Schedule** – Complete columns A through E 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. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2021 Publication 503 for information on “Due Diligence.” Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. 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.**

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

- 2.** For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2021 in column H. See the definitions in the instructions for information on Qualified Expenses.

F	G	H
Qualifying person's name	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2021 for the person listed in column (F)
First	Last	
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column H, Line 2. Do not enter more than \$8,000 for one qualifying person or \$16,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 15A.	3	.00								
4	Enter your earned income. See the definitions in the instructions	4	.00								
5	If married filing jointly, enter your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5	.00								
6	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540B, Line 15B.	6	.00								
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7.	7	.00								
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table><tr><td>If Line 7 is:</td><td>over</td><td>but not over</td><td>decimal amount</td></tr><tr><td></td><td>\$0</td><td>\$25,000</td><td>.50</td></tr></table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$25,000	.50	8	X .50
If Line 7 is:	over	but not over	decimal amount								
	\$0	\$25,000	.50								
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00								
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50								
11	Enter this amount on Form IT-540B, Line 15.	11	.00								



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2021 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2021 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

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

1. Enter the amount of 2021 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2021, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

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

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



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable Child Care Credit Worksheet *(For use with Form IT-540B)*

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

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 13g, or Line 2 if applicable. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Federal Adjusted Gross Income</th> <th style="text-align: left; border-bottom: 1px solid black;">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>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal 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 and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2021. Proceed to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2021.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	3		.00								
4	If Line 3 is equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 3 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2016 through 2020 utilized for 2021.												
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00								
6	Enter the amount of any Child Care Credit Carryforward from 2016 through 2020.	6		.00								
7	Subtract Line 6 from Line 5.	7		.00								
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2021 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Stop here; you are finished with the worksheet.	8		.00								
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 Child Care Credit.												
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9										
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00								
11	Enter the amount of your 2021 Child Care Credit (Line 2 or Line 2A above).	11		.00								
12	Subtract Line 11 from Line 10.	12		.00								
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13										
Use Line 14 to determine what amount of your 2021 Child Care Credit you can claim.												
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2021 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14										
Use Line 15 to determine the amount of your 2021 Child Care Credit to be carried forward to 2022.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2022. Enter the result here and keep this amount for your records.	15		.00								



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable School Readiness Credit Worksheet *(For use with Form IT-540B)*

See instructions.

1	Enter the amount of 2021 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2021, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a: Five Star Facility _____ Four Star Facility _____ Three Star Facility _____ Two Star Facility _____ and multiply the number by 2.0 (i) _____ and multiply the number by 1.5 (ii) _____ and multiply the number by 1.0 (iii) _____ and multiply the number by .50 (iv) _____ On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2021.	4		.00
5	Enter the amount from Form IT-540B, Line 19.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2016 through 2020 utilized for 2021.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2016 through 2020.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2021 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2021 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2021 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2021 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
Use Line 19 to determine the amount of your 2021 School Readiness Credit to be carried forward to 2022.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2022. Enter the result here and keep this amount for your records.	19		.00



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