

Mark Box:

Name Change ☐Decedent Filing ☐Spouse Decedent ☐Address Change ☐Amended Return ☐NOL ☐IT-540B WEB 2022 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

FOR OFFICE USE ONLY

☐ Field Flag

WEB

62365





62366



62367

Enter your Social Security Number. 

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

AMOUNTS DUE LOUISIANA	40	AMOUNT YOU OWE – If Line 24 is greater than Line 32, subtract Line 32 from Line 24.	40																																																																																																																																																																																																																																																																																																																																																																					
-----------------------	----	---	----	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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

2022 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 Recapture of START K12 contributions		
	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 on 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												
Interest and Dividends on U.S. Government Obligations	01E												
Louisiana State Employees' Retirement Benefits 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	02E
M	M	Y	Y	Y	Y								
M	M	Y	Y	Y	Y								
Louisiana State Teachers' Retirement Benefits 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	03E
M	M	Y	Y	Y	Y								
M	M	Y	Y	Y	Y								
Federal Retirement Benefits 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	04E
M	M	Y	Y	Y	Y								
M	M	Y	Y	Y	Y								
Other Retirement Benefits – Provide name or statute: _____ 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	05E
M	M	Y	Y	Y	Y								
M	M	Y	Y	Y	Y								
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E												

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



WEB

62369



ATTACH TO RETURN IF COMPLETED.

2022 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
-----------	-----------------------------

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
- 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.	\$



WEB

62376



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE C-NR – 2022 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 00
2			2 00
3			3 00
4			4 00
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1 through 4. Also, enter this amount on Form IT-540B, Line 13.		5 00

Description	Code	Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150	Other	199
Bone Marrow	120	Debt Issuance	155		





5

DONATIONS OF LINE 122

62371



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

[illegible]

Transferable, Refundable Priority 2 Credits

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

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	Technology Commercialization	59F	School Readiness Business – Supported Child Care	67F	Stillborn Child	76F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Funeral and Burial Expense for a Pregnancy-Related Death	77F
Prison Industry Enhancement	55F	School Readiness Child Care Provider	65F	Retention and Modernization	70F	Other Refundable Credit	80F
Milk Producers	58F	School Readiness Child Care Directors and Staff	66F	Digital Interactive Media & Software	73F		



62372



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.



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

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	Credit Code		Amount of Credit Claimed														
1		<table border="1"><tr><td></td><td></td><td>F</td></tr></table>			F	1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00
		F																
										00								
2		<table border="1"><tr><td></td><td></td><td>F</td></tr></table>			F	2	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00
		F																
										00								
3		<table border="1"><tr><td></td><td></td><td>F</td></tr></table>			F	3	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00
		F																
										00								
4		<table border="1"><tr><td></td><td></td><td>F</td></tr></table>			F	4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00
		F																
										00								
5		<table border="1"><tr><td></td><td></td><td>F</td></tr></table>			F	5	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00
		F																
										00								
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 26.		6	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>											00			
										00								

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



WEB

62373



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.



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

SCHEDULE J-NR – 2022 NONREFUNDABLE PRIORITY 3 CREDITS**Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040 or 1040-SR, Schedule 3, Line 2. This amount will be used to compute your 2022 Louisiana Nonrefundable Child Care Credit.
2	2022 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the <i>Nonrefundable Child Care Credit Worksheet</i> .
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2017 THROUGH 2021 – See the <i>Nonrefundable Child Care Credit Worksheet</i> .
4	2022 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the <i>Nonrefundable School Readiness Credit Worksheet</i> . 5 4 3 2
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2017 THROUGH 2021 – See the <i>Nonrefundable School Readiness Credit Worksheet</i> .

1	
2	
3	
4	
5	

Additional Nonrefundable Priority 3 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
6			6
7			7
8			8
9			9
10			10
11			11

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Description	Code	Description	Code	Description	Code	Description	Code
Organ Donation	202	Manufacturing Establishments	310	Ports of Louisiana Import Export Cargo	459	Ad Valorem Natural Gas Credit Carried Forward	502
Previously Unemployed	208	Other	399	LA Import	460	Atchafalaya Trace	504
Owner of Accessible and Barrier-free Home	221	Refunds by Utilities	412	LA Work Opportunity	461	Cane River Heritage	506
New Jobs Credit	224	Donation to School Tuition Organization	424	Youth Jobs	462	Ports of Louisiana Investor	508
Eligible Re-entrants	228	QMC Music Job Creation Credit	454	Apprenticeship (2022)	463	Enterprise Zone	510
Apprenticeship (2007)	236	Neighborhood Assistance	457	Donation to Qualified Foster Care Charitable Organization	464	Recycling Credit	550
Biomed/University Research	300	Research and Development	458	Inventory Tax Credit Carried Forward and ITEP	500	Other	599
Tax Equalization	305						

CONTINUE ON NEXT PAGE.

**WEB**

62374



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

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



WEB

62375



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2022 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
-----------	------------------------

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 2022 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 2022 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 2022 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 \$3,000 for one qualifying person or \$6,000 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>\$15,000</td><td>.35</td></tr><tr><td></td><td>\$15,000</td><td>\$17,000</td><td>.34</td></tr><tr><td></td><td>\$17,000</td><td>\$19,000</td><td>.33</td></tr><tr><td></td><td>\$19,000</td><td>\$21,000</td><td>.32</td></tr><tr><td></td><td>\$21,000</td><td>\$23,000</td><td>.31</td></tr><tr><td></td><td>\$23,000</td><td>\$25,000</td><td>.30</td></tr></table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
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																												



WEB

62377



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2022 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
-----------	------------------------

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 2022 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 2022 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 2022, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

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

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





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
-----------	------------------------

2022 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 2. 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 border="1"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>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 2022. 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 2022.	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 2022 (Line 2 or 2A above) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. 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 2017 through 2021 utilized for 2022.												
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 2017 through 2021.	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 2022 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 2017 through 2021 that can be carried forward to 2023. Also, your entire Child Care Credit for 2022 (Line 2 or 2A above) will be carried forward to 2023. 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 2017 through 2021 plus any amount of your 2022 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 2022 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 2022 (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 2022 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 2022 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 2022 Child Care Credit to be carried forward to 2023.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2023. Enter the result here and keep this amount for your records.	15		.00								

**WEB**

62379



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
-----------	------------------------

2022 Louisiana Nonrefundable School Readiness Credit Worksheet *(For use with Form IT-540B)*

See instructions.

1	Enter the amount of 2022 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 2022, 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 2022.	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 2022 (Line 4) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. 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 2017 through 2021 utilized for 2022.				
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 2017 through 2021.	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 2022 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 2017 through 2021 that can be carried forward to 2023. Also, your entire School Readiness Credit for 2022 (Line 4) will be carried forward to 2023. 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 2017 through 2021 plus any amount of your 2022 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 2022 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 2022 (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 2022 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2022 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 2022 School Readiness Credit to be carried forward to 2023.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2023. Enter the result here and keep this amount for your records.	19		.00



WEB

62380

Schedule NRPA-1 – 2022 Non-Resident Professional Athlete

☐	Professional Golfers Association of America or PGA Tour, Inc.	☐	National Football League
☐	National Basketball Association	☐	National Hockey League
☐	East Coast Hockey League	☐	Pacific Coast League (Minor Baseball League)

1	Total Louisiana Duty Days - <i>See Instructions</i>	1			
2	Total Duty Days EVERYWHERE - <i>See Instructions</i>	2			
3	Ratio of Louisiana Duty Days to Total Duty Days – Divide Line 1 by Line 2 and enter result here. Carry out to two decimal places in the percentage.	3			
4	Total Compensation - <i>See instructions</i>	4			
5	Louisiana Income - Multiply Line 4 by the ratio on Line 3. <i>See instructions</i>	5			

Name of Professional Sports Franchise	Total Duty Days	Number of Days in Louisiana	Dates of Duty Days From (MM/DD)	Dates of Duty Days To (MM/DD)	Location of Sports Facility at Which Income was Earned
I. Sports Franchise with events in Louisiana					
II. Sports Franchise with no events in Louisiana					
III. Total					