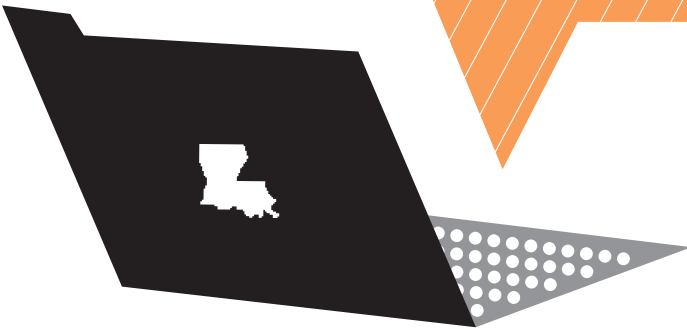


LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

revenue.louisiana.gov/fileonline



2010

Louisiana NONRESIDENT & PART-YEAR RESIDENT Income Tax Return

Check your refund status at

revenue.louisiana.gov/refund

or by calling 1.888.829.3071 or 225.922.3270, AVAILABLE 24 HOURS A DAY.

You can also pay your Louisiana Individual Income Tax by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1.800.2PAY.Tax (1.800.272.9829).



2010 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

IMPORTANT!
You must print your SSN below in the same order as shown on your federal return.

- For name change, mark box.
- For decedent filing, mark box.
- Spouse decedent, mark box.
- For address change, mark box.
- For amended return, mark box.

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

Your Social Security

Spouse's Social Security

Area code and daytime telephone number

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)**.

* If the qualifying person is not your dependent, print name here. _____

6 EXEMPTIONS:

- 6A Yourself 65 or older Blind
- 6B Spouse 65 or older Blind

Total of 6A & 6B

6C DEPENDENTS – Print dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Print the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here.

6C

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

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

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

Mark this box and enter zero "0" on Line 17.

7	FEDERAL ADJUSTED GROSS INCOME – Print the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7	<input type="text"/>
8	LOUISIANA ADJUSTED GROSS INCOME – Print the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.	8	<input type="text"/>
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%.	9	<input type="text"/>

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 – Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.	10A	<input type="text"/>
10B	FEDERAL STANDARD DEDUCTION – Leave blank if you did not itemize. If you did itemize and your filing status is 1 or 3, print \$5,700; 2 or 5, print \$11,400; or 4, print \$8,400.	10B	<input type="text"/>
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A and print the result. Leave blank if you did not itemize.	10C	<input type="text"/>
10D	FEDERAL INCOME TAX – See instructions, page 15. If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR, and mark box. See instructions, page 21. <input type="checkbox"/>	10D	<input type="text"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D and print the result.	10E	<input type="text"/>



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61655 66 12312010

Print your Social Security Number.

SSN input boxes

Table with 3 rows: 10F ALLOWABLE DEDUCTIONS, 11 LOUISIANA NET INCOME, 12 YOUR LOUISIANA INCOME TAX

Form with 3 rows for 10F, 11, and 12

Table with 7 rows: 13A FEDERAL CHILD CARE CREDIT, 13B 2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT, 13C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009, 13D 2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT, 13E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009, 14 EDUCATION CREDIT, 15 OTHER NONREFUNDABLE TAX CREDITS, 16 TOTAL NONREFUNDABLE TAX CREDITS

Form with 7 rows for 13A through 16

Table with 3 rows: 17 ADJUSTED LOUISIANA INCOME TAX, 18 CONSUMER USE TAX, 19 TOTAL INCOME TAX AND CONSUMER USE TAX

Form with 3 rows for 17, 18, and 19

Table with 6 rows: 20 2010 LOUISIANA REFUNDABLE CHILD CARE CREDIT, 20A Print the qualified expense amount, 20B Print the amount from the Refundable Child Care Credit Worksheet, 21 2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT, 22 LOUISIANA CITIZENS INSURANCE CREDIT, 23 OTHER REFUNDABLE TAX CREDITS

Form with 6 rows for 20 through 23

Print the first 4 characters of your last name in these boxes.

4 character input boxes



WEB

CONTINUE ON NEXT PAGE



PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

SSN input boxes

PAYMENTS

Table with 2 columns: Line number and Description. Lines 24-28.

Input boxes for lines 24-28, each with a .00 box.

Table with 2 columns: Line number and Description. Lines 29-32.

Input boxes for lines 29-32, each with a .00 box.

DONATIONS OF LINE 32

Table with 2 columns: Line number and Description. Lines 33-42.

Input boxes for lines 33-42, each with a .00 box.



Print the first 4 characters of your last name in these boxes.

4 character input boxes

WEB

COMPLETE AND SIGN RETURN ON NEXT PAGE



PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

SSN input boxes

Table with 2 columns: Description and Amount. Rows include SUBTOTAL, AMOUNT TO BE CREDITED TO 2011 INCOME TAX, AMOUNT TO BE REFUNDED, AMOUNT YOU OWE, ADDITIONAL DONATIONS, INTEREST, DELINQUENT FILING/PAYMENT PENALTIES, UNDERPAYMENT PENALTY, and BALANCE DUE LOUISIANA.

REFUND OR TAX DUE

Grid of input boxes for amounts, with cents boxes ending in .00

DO NOT SEND CASH.

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.

Signature and Date fields for taxpayer, spouse, and preparer.

Print the first 4 characters of your last name in these boxes.

4-character name input boxes

FOR OFFICE USE ONLY

Field Flag input boxes

9-digit Social Security Number, PTIN, or FEIN input boxes

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2011

Address

1 Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550

2 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

SPEC CODE input boxes



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PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

SSN input boxes

Nonresident and Part-Year Resident (NPR) Worksheet

Table with 3 columns: Description, Federal, Louisiana. Rows 1-12 including Wages, interest, dividends, business income, gains, IRA distributions, rental real estate, Social Security benefits, other income, total income, and adjusted gross income.

2010 Adjustments to Income

Table with 3 columns: Description, Federal, Louisiana. Rows 13-33 including additions (interest from other states, recapture) and subtractions (retirement benefits, exemptions, tuition, etc.), ending with total exempt income and Louisiana adjusted gross income.



2010 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 expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 50 percent of the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, print "home-schooled." Print 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 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.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Student – Print 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.

Print the total Elementary and Secondary School Tuition Deduction.	\$
Print the total Educational Expenses for Home-Schooled Children Deduction.	\$
Print the total Educational Expenses for a Quality Public Education Deduction.	\$
Print the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





ATTACH TO RETURN IF COMPLETED.

Print your Social Security Number.

SSN input boxes

SCHEDULE F - NR 2010 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 19.

1A Yourself, 1B Spouse: Date of Birth, Driver's License number, State of issue

1C Dependents: List dependent names.

Dependent name, Date of Birth (MM/DD/YYYY)

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D

1D amount input boxes

ADDITIONAL REFUNDABLE CREDITS

Enter description and associated code, along with the dollar amount. See instructions beginning on page 19.

Table with 3 columns: Credit Description, Code, Amount of Credit Claimed. Includes line 7 for OTHER REFUNDABLE TAX CREDITS.

Reference table with 4 columns: Description, Code, Description, Code. Lists various credit categories like Inventory Tax, Mentor-Protégé, Wind and Solar Energy Systems, etc.

SCHEDULE H - NR 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 3 columns: Line number, Description, Amount. Lines 1, 2, and 3 for federal income tax liability, disaster credits, and total deduction.



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Print your Social Security Number.

SCHEDULE G - NR 2010 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 21 for definitions of these disabilities

	Deaf	Loss of Limb	Mentally incapacitated	Blind	
1A Yourself	<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. <input type="text"/>
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
* List dependent names here. >					1E Multiply Line 1D by \$100 and print the result. <input type="text"/>

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 21.	2A	<input type="text"/>
2B	Multiply Line 2A by 40 percent and print the result. Round to the nearest dollar.	2B	<input type="text"/>

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Print the amount of eligible federal credits. See instructions, page 21.	3A	<input type="text"/>
3B	Multiply Line 3A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25.	3B	<input type="text"/>

ADDITIONAL NONREFUNDABLE CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 22.

	Credit Description	Credit Code	Amount of Credit Claimed
4		<input type="text"/>	<input type="text"/>
5		<input type="text"/>	<input type="text"/>
6		<input type="text"/>	<input type="text"/>
7		<input type="text"/>	<input type="text"/>
8		<input type="text"/>	<input type="text"/>
9		<input type="text"/>	<input type="text"/>
10	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter on Form IT-540B, Line 15.		<input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Other	199	Neighborhood Assistance	230	Capital Company	257
Commercial Fishing	105	Atchafalaya Trace	200	Cane River Heritage	232	LCDFI	258
Family Responsibility	110	Organ Donation	202	LA Community Economic Dev.	234	New Markets	259
Small Town Doctor/Dentist	115	Household Expense for Physically and Mentally Incapable Persons	204	Apprenticeship	236	Brownfields Investor	260
Bone Marrow	120	Previously Unemployed	208	Ports of Louisiana Investor	238	Motion Picture Infrastructure	261
Law Enforcement Education	125	Recycling Credit	210	Ports of Louisiana Import Export Cargo	240	Other	299
First Time Drug Offenders	130	Basic Skills Training	212	Motion Picture Investment	251	Biomed/University Research	300
Bulletproof Vest	135	Dedicated Research	220	Research and Development	252	Tax Equalization	305
Nonviolent Offenders	140	New Jobs Credit	224	Historic Structures	253	Manufacturing Establishments	310
Qualified Playgrounds	150	Refunds by Utilities	226	Digital Interactive Media	254	Enterprise Zone	315
Debt Issuance	155	Eligible Re-entrants	228	Motion Picture Resident	256	Other	399
Donations of Materials, Equipment, Advisors, Instructors	175						

