

IT-540B

2008 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

Form with fields for first name, last name, suffix, SSN, joint return spouse name, present home address, city, town, or APO, state, and ZIP.

SSN input boxes for taxpayer and spouse.

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.

6 EXEMPTIONS:

- 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).

6A Yourself, 6B Spouse, 65 or older, Blind, Total of 6A & 6B

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

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 number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here

Table with columns: 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, 8 LOUISIANA ADJUSTED GROSS INCOME, 9 RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME

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

10A FEDERAL ITEMIZED DEDUCTIONS, 10B FEDERAL STANDARD DEDUCTION, 10C EXCESS FEDERAL ITEMIZED DEDUCTIONS, 10D 65% EXCESS FEDERAL ITEMIZED DEDUCTIONS, 10E FEDERAL INCOME TAX, 10F TOTAL DEDUCTIONS, 10G ALLOWABLE DEDUCTIONS



SPEC CODE

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69625 66 12312008

Print your Social Security Number. 

11	LOUISIANA NET INCOME – Subtract Line 10G from Line 8. If less than zero, print “0.”	11	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	00
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet, page 17 to calculate the amount of your Louisiana income tax.	12	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	00

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT – Print the amount from your 2008 Federal Form 1040A, Line 29, or 2008 Federal Form 1040, Line 48. This amount will be used to compute your 2008 Louisiana Nonrefundable Child Care Credit.	13A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
13B	2008 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 <i>Nonrefundable Child Care Credit Worksheet, page 23.</i>	13B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2004 THROUGH 2007 – See <i>Nonrefundable Child Care Credit Worksheet, page 23.</i>	13C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
13D	2008 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim the credit on this line. See <i>Nonrefundable School Readiness Credit Worksheet, page 24.</i>	13D	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
			5	<input type="text"/>		4	<input type="text"/>		3	<input type="text"/>		2	<input type="text"/>
14	EDUCATION CREDIT – A credit of \$25 is available for each qualified dependent who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents by \$25 and print the result.	14	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15 and print the result.	16	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12 and print the result. If less than zero, print “0.”	17	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
18	CONSUMER USE TAX – <input type="checkbox"/> No use tax due <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, page 30, Line 2	18	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18 and print the result.	19	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			

REFUNDABLE TAX CREDITS AND PAYMENTS

20	2008 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 <i>Refundable Child Care Credit Worksheet and Instructions, pages 25 and 26.</i>	20	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
20A	Print the qualified expense amount from the Refundable Child Care Credit Worksheet, page 25, Line 3.	20A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
20B	Print the amount from the Refundable Child Care Credit Worksheet, page 25, Line 6.	20B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
21	2008 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 <i>Refundable School Readiness Credit Worksheet, page 27.</i>	21	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
			5	<input type="text"/>		4	<input type="text"/>		3	<input type="text"/>		2	<input type="text"/>
22	LOUISIANA CITIZENS INSURANCE CREDIT - From 2008 Louisiana Property Insurance Credit Worksheet, page 28, Line 2	22	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
23	LOUISIANA PROPERTY INSURANCE CREDIT - From 2008 Louisiana Property Insurance Credit Worksheet, page 28, Line 5	23	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
24	OTHER REFUNDABLE TAX CREDITS – From Schedule F-NR, Line 7	24	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
25	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2008 – Attach W-2 Form(s)	25	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
26	AMOUNT OF CREDIT CARRIED FORWARD FROM 2007	26	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
27	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – See <i>instructions, page 18.</i> Enter name of partnership.	27	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
28	AMOUNT OF ESTIMATED PAYMENTS FOR 2008	28	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
29	AMOUNT PAID WITH EXTENSION REQUEST	29	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			
30	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, 21 through 29 and print the result. Do not include amounts on Line 20A and 20B.	30	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	00			



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

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COMPLETE AND SIGN RETURN ON NEXT PAGE. 

ATTACH THIS WORKSHEET TO YOUR RETURN.

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET

<i>See instructions for completing the NPR worksheet beginning on page 9.</i>		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		
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. Print the amount in the Federal column on IT-540B, Line 7 . The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		
2008 Adjustments to Income			
	Additions		
13	Interest income and dividends from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14 and print the result.		
	Subtractions		
16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
20	Other Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income – <i>See instructions, page 10.</i>		
23	START Savings Program Contribution – <i>See instructions, page 10.</i>		
24	Military Pay Exclusion – <i>See instructions, page 10.</i>		
25	Road Home – <i>See instructions, page 10.</i>		
26	Teacher Deduction – <i>See instructions, page 10.</i>		
27	Recreation Volunteer or Volunteer Firefighter – <i>See instructions, page 10.</i>		
28	Voluntary Retrofit Residential Structure – <i>See instructions, page 11.</i>		
29	IRC 280(C) Wage Expense Adjustment – <i>See instructions, page 11.</i>		
30	Other Exempt Income – <i>See instructions, page 11.</i> Identify: _____		
31	Total Exempt Income – Add lines 16 through 30 and print here.		
32	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 31 from Line 15 and print here and on IT-540B, Line 8.		



2008 REFUNDABLE TAX CREDITS

SCHEDULE F - NR


1 Credit for Amounts Paid by Certain Military Servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 19.*

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or Identification number _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or Identification number _____ State of issue _____












1C Dependents: List dependent name(s).

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 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** 

ADDITIONAL REFUNDABLE CREDITS


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


	CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
2	_____	 F	2  . 00
3	_____	 F	3  . 00
4	_____	 F	4  . 00
5	_____	 F	5  . 00
6	_____	 F	6  . 00
7	Total Refundable Tax Credits - Add Lines 1D, 2 through 6 and print here and on Form IT-540B, Line 24.		7  . 00


Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Child Care Directors and Staff	66F
Ad Valorem Natural Gas	51F	Urban Revitalization	56F	Angel Investor	61F	School Readiness Business-Supported Child Care	67F
Ad Valorem Offshore Vessels	52F	Mentor-Protégé	57F	Musical and Theatrical Productions	62F	School Readiness Fees and Grants to Resource and Referral Agencies	68F
Sound Recording Investment	53F	Milk Producers	58F	Wind and Solar Energy Systems	64F	Other Refundable Credit	80F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Child Care Provider	65F		

2008 MODIFIED FEDERAL INCOME TAX DEDUCTION

SCHEDULE H - NR

1 Print the amount of your federal income tax liability found on Federal Form 1040, Line 56. *See instructions, page 20.* **1** 

2 Print the amount of federal disaster credits allowed by IRS. *See instructions, page 20.* **2** 

3 Add Lines 1 and 2 and print the result here and on Form IT-540B, Line 10E. Mark the box on Line 10E to indicate that your income tax deduction has been increased. **3** 



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2008 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 beginning on page 20 for definitions of these disabilities.**

*1C List dependent name(s) here. _____

	Deaf	Loss of limb	Mentally incapacitated	Blind	
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	

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 21.* **2A** , .

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

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A *See instructions, page 21.* **3A** , , .

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

ADDITIONAL NONREFUNDABLE TAX CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. *Please see instructions beginning on page 21.*

CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
4 _____	<input type="text"/> <input type="text"/> <input type="text"/>	4 <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"/>
5 _____	<input type="text"/> <input type="text"/> <input type="text"/>	5 <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"/>
6 _____	<input type="text"/> <input type="text"/> <input type="text"/>	6 <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"/>
7 _____	<input type="text"/> <input type="text"/> <input type="text"/>	7 <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"/>
8 _____	<input type="text"/> <input type="text"/> <input type="text"/>	8 <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"/>
9 _____	<input type="text"/> <input type="text"/> <input type="text"/>	9 <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"/>
10 TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter on Form IT-540B, Line 15.		10 <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"/>

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Donations of Materials, Equipment, Advisors, Instructors	175	Basic Skills Training	212	Digital Interactive Media	254
Commercial Fishing	105	Other	199	Dedicated Research	220	Motion Picture Resident	256
Family Responsibility	110	Atchafalaya Trace	200	New Jobs Credit	224	Capital Company	257
Small Town Doctor/Dentist	115	Organ Donation	202	Refunds by Utilities	226	LCDFI	258
Bone Marrow	120	Household Expense for Physically and Mentally Incapable Persons	204	Eligible Re-entrants	228	New Markets	259
Law Enforcement Ed.	125	Vehicle Alternative Fuel	206	Neighborhood Assistance	230	Brownfields Investor	260
First Time Drug Offenders	130	Previously Unemployed	208	Cane River Heritage	232	Motion Picture Infrastructure	261
Bulletproof Vest	135	Recycling Credit	210	LA Community Economic Dev.	234	Other	299
Nonviolent Offenders	140			Apprenticeship	236	Biomed/University Research	300
Qualified Playgrounds	150			Motion Picture Investment	251	Tax Equalization	305
Debt Issuance	155			Research and Development	252	Manufacturing Establishments	310
				Historic Structures	253	Enterprise Zone	315
						Other	399

