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Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With [Louisiana File Online](https://revenue.louisiana.gov/fileonline) and direct deposit, you can receive your refund within 60 days.

2016 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

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

Mark Box:

- Name Change
- Decedent Filing
- Spouse Decedent
- Address Change
- Amended Return
- NOL Carryback

Your legal 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 SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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)**.

6 EXEMPTIONS:

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

Total 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 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)

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 6C

6D



FOR OFFICE USE ONLY

Field Flag



ATTACH TO RETURN IF COMPLETED.

Enter 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, total adjustments, and adjusted gross income.

2016 Adjustments to Income

Table with 3 columns: Description, Federal, Louisiana. Rows 13-33 including additions (interest from other states, recapture of START contributions) and subtractions (retirement benefits, Native American income, START contributions, military pay, road home, etc.), total exempt income, and Louisiana adjusted gross income.



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2016 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 expense 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.
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 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, 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 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.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction.	\$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE C-NR – 2016 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 5 for definitions of these disabilities.

Table with columns: Deaf, Loss of Limb, Mentally incapacitated, Blind. Rows: 1A Yourself, 1B Spouse, 1C Dependent. Includes sub-rows 1D and 1E for calculations.

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS. Rows: 2A Enter the value of computer or other technological equipment donated. 2B Multiply Line 2A by 29 percent.

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS. Rows: 3A Enter the amount of eligible federal credits. 3B Multiply Line 3A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 5.

Table with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 4-7 for individual credits, Row 8 for TOTAL NONREFUNDABLE PRIORITY 1 CREDITS.

Table with columns: Description, Code. Rows: Premium Tax (100), Commercial Fishing (105), Family Responsibility (110), Small Town Doctor/Dentist (115).

Table with columns: Description, Code. Rows: Bone Marrow (120), Law Enforcement Education (125), First Time Drug Offenders (130), Bulletproof Vest (135).

Table with columns: Description, Code. Rows: Nonviolent Offenders (140), Owner of Newly Constructed Accessible Home (145), Qualified Playgrounds (150).

Table with columns: Description, Code. Rows: Debt Issuance (155), Donations of Materials, Equipment, Advisors, Instructors (175), Other (199).





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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D-NR – 2016 DONATION SCHEDULE

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 36 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 23, the portion of the overpayment you wish to donate. The total on Line 24 cannot exceed the amount of your overpayment on Line 36 of Form IT-540B.

Line 1: Adjusted Overpayment- From IT-540B, Line 36. Input field for amount.

Table with 3 columns: Line number, Organization Name, and Amount. Includes rows 2-12 under 'DONATIONS OF LINE 1'.

Table with 3 columns: Line number, Organization Name, and Amount. Includes rows 13-23 under 'DONATIONS OF LINE 1'.

Line 24: TOTAL DONATIONS – Add Lines 2 through 23, This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 37. Input field for total amount.



 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE F-NR – 2016 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

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

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

1C Dependents: List dependent names.

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 Enter the amount of the credit for fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 7. 1D

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 7.

	Credit Description	Credit Code	Amount of Credit Claimed
2		<input type="text"/> F	2 <input type="text"/>
3		<input type="text"/> F	3 <input type="text"/>
4		<input type="text"/> F	4 <input type="text"/>
5		<input type="text"/> F	5 <input type="text"/>
6		<input type="text"/> F	6 <input type="text"/>

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See instructions beginning on page 7.

	Credit Description	Credit Code	Amount of Credit Claimed
7	Musical and Theatrical Production	6 2 F	7 <input type="text"/>
7A.	<input type="text"/>		
8	Musical and Theatrical Production	6 2 F	8 <input type="text"/>
8A.	<input type="text"/>		
9	Musical and Theatrical Production	6 2 F	9 <input type="text"/>
9A.	<input type="text"/>		
10.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Also enter this amount on Form IT-540B, Line 18.		10 <input type="text"/>

SEE CREDIT CODES ON NEXT PAGE 





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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE F-NR – 2016 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists various refundable credits like Ad Valorem Offshore Vessels, Telephone Company Property, etc.

*** Schedule G – NR omitted on purpose ***

SCHEDULE H-NR – 2016 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 2 columns: Line number, Description. Lines 1-3 describe federal income tax liability, disaster credits, and their sum.

Input fields for lines 1, 2, and 3, each with a numeric keypad and a .00 field.

SCHEDULE I-NR – 2016 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed. See instructions beginning on page 8.

Table with 2 columns: Line number, Credit Description. Lines 1-5 for individual credits, line 6 for total.

Input fields for credit codes (F) and amounts for lines 1-6, each with a numeric keypad and a .00 field.

Table with 2 columns: Description, Code. Lists Inventory Tax (50F) and Ad Valorem Natural Gas (51F).



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Enter your Social Security Number.

SSN input boxes

SCHEDULE J-NR – 2016 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

Table with 5 rows for child care credits, including Federal Child Care Credit and Louisiana Nonrefundable Child Care Credit.

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 9.

Table with 3 columns: Credit Description, Credit Code, and Amount of Credit Claimed. Rows 6-11.

Table with 2 columns: Description, Code. Includes Atchafalaya Trace, Organ Donation, etc.

Table with 2 columns: Description, Code. Includes Ad Valorem Natural Gas Credit, New Jobs Credit, etc.

Table with 2 columns: Description, Code. Includes Research and Development, Cane River Heritage, etc.

Table with 2 columns: Description, Code. Includes Biomed/University Research, Tax Equalization, etc.

CONTINUE ON NEXT PAGE.





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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE J-NR – 2016 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 beginning on page 9.

Table with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 12-16, including a total row for nonrefundable priority 3 credits.

Table with columns: Description, Code. Rows: Motion Picture Investment (251), Research and Development (252), Historic Structures (253).

Table with columns: Description, Code. Rows: Digital Interactive Media (254), Motion Picture Resident (256), Capital Company (257).

Table with columns: Description, Code. Rows: LCDFI (258), New Markets (259), Brownfields Investor (260).

Table with columns: Description, Code. Rows: Motion Picture Infrastructure (261), Angel Investor (262), Other (299).





ATTACH TO RETURN IF COMPLETED.

2016 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 instructions on page 12.

1. Care Provider Information Schedule – Complete columns A through D for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. 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. 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 the IRS 2016 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

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

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2016 in column G. See the definitions on page 12 for information on Qualified Expenses.

E		F	G
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2016 for the person listed in column E
First	Last		
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 15A.	3	.00																												
4	Enter your earned income. See the definitions on page 12.	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 border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>If Line 7 is:</th> <th>over</th> <th>but not over</th> <th>decimal amount</th> </tr> </thead> <tbody> <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> </tbody> </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 and enter the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 15.	11	.00																												



 **ATTACH THIS WORKSHEET TO YOUR RETURN.**

2016 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 \$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 state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

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

1. Enter the amount of 2016 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 15, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2016, 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 here. 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.

