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Are you due a refund? If you file this paper return, it will take up to 14 weeks to get your refund check. With [Louisiana File Online](#) and direct deposit, you can receive your refund within 45 days.

Mark Box:

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

IT-540B WEB 2019 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
(Page 1 of 4)

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 including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

- NOL Carryback
- MSRA
- Nonresident Return
- 2015 Legislation Recovery
- Part-Year Return

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.

6 EXEMPTIONS:

- 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)**.

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 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 6C

6D



FOR OFFICE USE ONLY

Field Flag

WEB

62065

Enter your Social Security Number.

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

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

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Line 20.
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.

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

10A	<input type="text"/>
10B	<input type="text"/>
10C	<input type="text"/>
10D	<input type="text"/>
10E	<input type="text"/>
10F	<input type="text"/>
11	<input type="text"/>
12	<input type="text"/>
13	<input type="text"/>
14	<input type="text"/>

15	2019 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Care Credit Worksheet.
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
16	2019 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A <input type="text"/>
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.

15	<input type="text"/>
15A	<input type="text"/>
15B	<input type="text"/>
16	<input type="text"/>
17	<input type="text"/>
18	<input type="text"/>
19	<input type="text"/>

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

20	<input type="text"/>
21	<input type="text"/>



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

CONTINUE ON NEXT PAGE



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

2019 Nonresident and Part-Year Resident (NPR) Worksheet

Main worksheet table with columns: Federal, Louisiana. Rows 1-17 including Adjusted Gross Income and Additions.

Additions

EXEMPT INCOME - Enter on Lines 18A through 18F; the amount of any exempt income included in Line 12 in the Louisiana column.

Table for Exempt Income with columns: Exempt Income Description, Code, Amount. Rows 18A-18F and 19-20.

Table of Exemptions with columns: Description, Code. Includes Military Pay Exclusion, Road Home, etc.

Table of Exemptions with columns: Description, Code. Includes Military Pay Exclusion, Road Home, etc.





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2019 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.
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 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.

Table with 4 main columns: Student, Name of Qualifying Dependent, Name of School, and Deduction as described above in Section I (sub-columns 1, 2, 3). Rows A through 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.

Table for Section III with columns: Qualifying Expense, and List the amount paid for each student as listed in Section II (A-F). Rows include Tuition and Fees, School Uniforms, Textbooks or Other Instructional Materials, Supplies, Total (add amounts in each column), and 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. \$



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE C-NR – 2019 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See the instructions 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"/>
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. >					
		1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.		1D
		1E	Multiply Line 1D by \$72.		1E

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS		
2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A
2B	Multiply Line 2A by 29 percent. Round to the nearest dollar.	2B
3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
3A	Enter the amount of eligible federal credits.	3A
3B	Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
4			
5			
6			
7			
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B, Line 13.		

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Small Town Health Professionals	115

Description	Code
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135

Description	Code
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175
Conversion of Vehicle to Alternative Fuel	185
Other	199



 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE F-NR – 2019 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 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See the instructions 1D

Additional Refundable Priority 2 Credits


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

	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"/>
6A	Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number 	<input type="text"/>	<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 the instructions

	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 



Enter your Social Security Number.

SCHEDULE F-NR – 2019 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Milk Producers	58F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel Act 125 Recovery	71F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Business – Supported Child Care	67F	Digital Interactive Media & Software	73F
Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Mentor-Protégé	57F	School Readiness Child Care Provider	65F	Retention and Modernization	70F		

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

SCHEDULE H-NR – 2019 MODIFIED FEDERAL INCOME TAX DEDUCTION

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

SCHEDULE I-NR – 2019 REFUNDABLE PRIORITY 4 CREDITS

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

Credit Description	Credit Code	Amount of Credit Claimed
1	<input type="text"/> F	1 <input type="text"/>
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	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 27.	

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





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE J-NR – 2019 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 the instructions

Table for additional credits with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 6-11.

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

Grid of allowed codes and descriptions for lines 6-11, including categories like Atchafalaya Trace, Organ Donation, etc.

CONTINUE ON NEXT PAGE.



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2019 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. You must enter the facility license number in column D on Line 1 of the 2019 Louisiana Refundable Child Care Credit Worksheet to receive this credit.

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

1. Enter the amount of 2019 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 2019, 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.

