

General Information for Filing your 2008 Louisiana Nonresident and Part-Year Resident Individual Income Tax Return



- If provided, taxpayers should file the form imprinted with their name(s) and address.
- Please print in black ink only.
- Free internet filing and E-pay services are available for most Louisiana taxpayers at www.revenue.louisiana.gov.

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CODE

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This space on the first page of the tax return is to be used only when specifically instructed by the Department of Revenue. Otherwise, leave blank.

WHO MUST FILE A RETURN (Form IT-540B)

1. If you are a nonresident, or part-year resident, with income from Louisiana sources, who is required to file a federal individual income tax return, you must file a Louisiana return reporting income earned in 2008.
 - a. If provided, use the pre-addressed copy of the return, which is imprinted with the taxpayer's name(s) and address.
 - b. Write amounts only on those lines that are applicable.
 - c. Use only a pen with **black ink**.
 - d. Because this form is read by a machine, please print your numbers clearly inside the boxes like this:

0	1	2	3	4	5	6	7	8	9	X
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2. You must file a return to obtain a refund or credit, if you overpaid your tax through: (A) withholding, (B) declaration of estimated tax, (C) credit carried forward, (D) composite partnership payments made on your behalf, (E) claiming a 2008 refundable child care credit, or (F) claiming a 2008 Louisiana property insurance credit.
3. If you are military personnel whose home of record is Louisiana and who meet the filing requirements of 1 or 2 above, you must file a return, regardless of where you were stationed. If you are single, you should file a resident return (Form IT-540), and report all of your income to Louisiana. As military personnel whose domicile is not Louisiana, you must report any nonmilitary Louisiana sourced income on Form IT-540B.

If you are married, and both you and your spouse are residents of the State of Louisiana, you should file a resident return (Form IT-540), and report all of your income to Louisiana. If you are married and one of you is **NOT** a resident of Louisiana, you have the option of filing a resident return (Form IT-540), or filing a nonresident return (Form IT-540B). You may choose the option that is more beneficial to you and your spouse.

4. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent is required if **BOTH** of the following are true: (1) you are the surviving spouse, executor, administrator, or legal representative; and (2) the decedent met the filing requirements at the date of death. If both conditions are applicable, (A) mark the decedent box on the face of the return **for the appropriate taxpayer**, (B) attach a copy of the death certificate, and (C) attach completed Form R-6642 (Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer).
5. Exception – NONRESIDENT Professional Athletes – If you are a professional athlete, who either plays for a professional sports franchise, or who is a member of a professional sports association or league, you must file Form **IT-540B-NRA**, instead of Form IT-540B. Please refer to Louisiana Administrative Code (LAC) 61.1.1305 on the Department's website at www.revenue.louisiana.gov for information and Form IT-540B-NRA.

NAME(S), ADDRESS(ES), AND SOCIAL SECURITY NUMBER(S)

Print your Social Security Number(s) in the space(s) provided. Using the pre-addressed return helps to identify your account, saves processing time, and speeds refunds. If you did not receive a booklet that was pre-addressed, print your name(s), address, and Social Security Number(s) on your return. **If there is a change in your name or address since last year's return (for example, new spouse), please mark the "Name Change" and/or "Address Change" box(es).** If married, please print Social Security Numbers for both you and your spouse. List these numbers in the same order as they were listed on your federal return.

FORMS

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at www.revenue.louisiana.gov. The locations are listed on the back cover of this booklet.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must do the following: (1) file an amended (corrected) Louisiana return for the tax year being amended; (2) include an explanation of the change(s); (3) include a copy of the federal amended return, Federal Form 1040X, if one was filed; and (4) clearly mark an "X" in the "Amended Return" box on the face of Form IT-540B. **NOTE: Do not make any adjustments for refunds received, or for payments made with the original return. This information is already on file.**

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers, whose federal returns are adjusted, to furnish a statement which discloses the nature and amounts of such adjustments. This disclosure must be furnished within 60 days after the adjustments have been made and accepted.

WHEN TO FILE

1. A calendar year return is due on or before May 15, 2009.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

WHERE TO FILE AND PAY TAX

For all returns: print your name(s) and Social Security Number(s) on any correspondence. **NOTE:** On a joint return, print the names and Social Security Numbers on Form IT-540B in the same order that you listed them on your federal return.

Returns for which a **payment** is due should be mailed to P. O. Box 3550, Baton Rouge, LA 70821-3550. **Print your Social Security Number(s) on your check or money order. Please do not send cash. An electronic payment option is available on the Department's website at www.revenue.louisiana.gov.**

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



All other individual income tax returns should be mailed to P. O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. Extensions must be filed before the tax return's due date, May 15, 2009, for the 2008 return and may be submitted either electronically via the Department of Revenue's website, www.revenue.louisiana.gov, or by submitting Form R-2868 an Application for Extension of Time to File Louisiana Individual Income Tax, available on the Department of Revenue's website.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay any tax that may be due. Payments received after the return due date will be charged interest and penalties. Please place the extension as the first page of your return.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you must submit an installment request, Form R-19026, which is available on the Department's website at www.revenue.louisiana.gov.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheets, page 29.

KEEP YOUR RECORDS

You should keep copies of federal and state returns and W-2 statements for four (4) years. In most cases, you should not submit a copy of your federal return. If you have completed Schedule H-NR due to claim federal disaster relief credits, submit the specified forms as indicated in the instructions.

Instructions for Nonresident and Part-year Resident (NPR) Worksheet

The Nonresident and Part-year Resident Worksheet has been designed to more clearly identify that portion of Federal Adjusted Gross Income that is Louisiana-sourced income. The worksheet has two columns, Federal and Louisiana. You are required to use your federal income tax return that was filed with the Internal Revenue Service to complete Lines 1 – 12 under the Federal column. For each category of income listed on Lines 1 - 9 of the worksheet, print the amount of income from your federal return in the boxes under the Federal column. Print the amount of income that was earned or sourced in Louisiana in the boxes under the Louisiana column. The income lines of the worksheet corresponds to specific line number references on Federal Form 1040 EZ or Federal Form 1040A or Federal Form 1040. Additions and Subtractions under the Louisiana column are used to calculate Louisiana Adjusted Gross Income. Each of the Addition and Subtraction items are allowable in accordance with statutory citation. Do not enter the taxable amount of your Social Security benefits in the Louisiana column. Federal Social Security benefits are not taxable to Louisiana as provided under R.S. 47:44.2.

Adjusted Gross Income

Line 1 – Wages, salaries, tips, etc. – In the box under the Federal column, print the amount of wages, salaries, tips, etc. from your Federal Form 1040 EZ, Line 1, or Federal Form 1040A, Line 7, or Federal Form 1040, Line 7. Of that Federal amount, print the amount of income earned in Louisiana in the box under the Louisiana column.

Line 2 – Taxable interest – In the box under the Federal column, print the amount of taxable interest from your Federal Form 1040EZ, Line 2, or Federal Form 1040A, Line 8a, or Federal Form 1040, Line 8a. Of that Federal amount, print the amount of interest income earned in Louisiana in the box under the Louisiana column.

Line 3 – Dividends – In the box under the Federal column, print the amount of dividends from your Federal Form 1040A, Line 9a, or Federal Form 1040, Line 9a. Of that Federal amount, print the amount of dividends earned in Louisiana in the box under the Louisiana column.

Line 4 – Business income or Farm income – If you have business income and/or farm income on your Federal Form 1040, Lines 12 and 18, add the amounts together. Losses from a business or a farm that are included in the calculation of Adjusted Gross Income appearing on Federal Form 1040, Line 37 should also be included. Indicate losses by using brackets (< >) before and after the amount. (For example, a business loss of \$1,356 would be reflected as <1,356>.) In the box under the Federal column, print the total amount that is listed on Federal Form 1040, Line 12 and 18. Of that Federal amount, print the amount of business income and farm income that was sourced in Louisiana in the box under the Louisiana column.

Line 5 – Gains (or losses) – If you have capital gains or ordinary gains on your Federal Form 1040A, Line 10, or Federal Form 1040, Lines 13 and 14, add the amounts together. Losses from these lines that are included in the calculation of Adjusted Gross Income appearing on Federal Form 1040A, Line 21, or Federal Form 1040, Line 37 should also be included. Indicate losses by using brackets (< >) before and after the amount. (For example, an ordinary loss of \$3,500 would be reflected as <3,500>.) In the box under the Federal column, print the total amount of gains/losses from Federal Form 1040A, Line 10, or Federal Form 1040, Lines 13 or 14. Of that Federal amount, print the amount of gains or losses that was sourced in Louisiana in the box under the Louisiana column.

Line 6 – IRA distributions, Pensions and Annuities – If you have reported IRA distributions and/or benefits from pensions and annuities on your Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b, add the amounts together. In the box under the Federal column, print the total amount. Of that Federal amount, print the amount of IRA distributions, pensions and annuities that was earned in Louisiana in the box under the Louisiana column.

Line 7 – Rental real estate, royalties, partnerships, S corporations, trusts, etc. – In the box under the Federal column, print the amount from your Federal Form 1040, Line 17. Losses from rental real estate, royalties, partnerships, S corporations, trusts, etc. that are included in the calculation of Adjusted Gross Income appearing on Federal Form 1040, Line 37 should also be included. Indicate a loss by using brackets (< >) before and after the amount. (For example, an S corporation loss of \$2,000 would be reflected as <2,000>.) Of that Federal amount, print the amount of income from rental real estate, royalties, partnerships, S corporations, trusts, etc. that was sourced in Louisiana in the box under the Louisiana column.

Line 8 – Social Security benefits – In the box under the Federal column, print the amount of Social Security benefits from your Federal Form

1040A, Line 14b, or Federal Form 1040, Line 20b. Do not enter the taxable amount of your Social Security benefits in the Louisiana column. Federal Social Security benefits are not taxable to Louisiana as provided under R.S. 47:44.2.

Line 9 – Other Income – Taxable refunds, credits, offsets, Alimony received, Unemployment compensation, and Other income – If you have income from these sources found on Federal Form 1040EZ, Line 3, or Federal Form 1040A, Line 13, or Federal Form 1040, Lines 10, 11, 19, or 21, add the amounts together. **Note:** Prizes and awards, gambling winnings, including lotteries, raffles, and lump-sum payment from the sale of a right to receive future lottery payments are examples of Other income as defined by Internal Revenue Service. In the box under the Federal column, print the total amount from the lines listed above. Of that Federal amount, print the amount of income from these sources that was earned in Louisiana in the box under the Louisiana column.

Line 10 – Total Income – Add Lines 1 through 9 for each column and print the results.

Line 11 – Total Adjustments to Income – In the box under the Federal column, print the total amount of adjustments to gross income from your Federal Form 1040A, Line 20, or Federal Form 1040, Line 36. Of that Federal amount, print the amount of Louisiana adjustments to income in the box under the Louisiana column.

Line 12 – Adjusted Gross Income – Under the Federal column, subtract Line 11 from Line 10. In the box under the Federal column on Line 12, print the result. This amount should agree with Federal Form 1040EZ, Line 4, or Federal Form 1040A, Line 21, or Federal Form 1040, Line 37. Under the Louisiana column, subtract Line 11 from Line 10. In the box under the Louisiana column on Line 12, print the result.

Print the Federal Adjusted Gross Income found on the NPR worksheet, Federal column, Line 12 on Form IT-540B, Line 7. Complete the remainder of the worksheet to calculate Louisiana Adjusted Gross Income.

Additions

Line 13 – Interest income and dividends not reported on your federal return are taxable to Louisiana, if ALL of the following conditions are met: a) the interest and dividends were earned while you were domiciled in Louisiana; b) the interest and dividends were received from obligations of a state or political subdivision of a state other than Louisiana; and c) the obligations were purchased on or after January 1, 1980. Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them and their constituted authorities are exempt from Louisiana taxes. If you have nontaxable interest or dividend income on Federal Form 1040A, Lines 8b or 9b, or Federal Form 1040, Lines 8b or 9b, add the amounts together and print the result in the box on Line 13 under the Louisiana column.

Line 14 – Recapture of START contributions – If any previously exempted START contributions were refunded to you during 2008 by the Louisiana Office of Student Financial Aid, print the amount in the box under the Louisiana column.

Line 15 – Total Additions – Add Lines 12, 13, and 14 and print the result in the box under the Louisiana column.

Subtractions

Line 16 – Interest and Dividends on U.S. Government Obligations – Print the amount of interest and dividends received from U.S. government obligations that are included in the amount on Line 12 under the Louisiana column. Include amounts received from mutual funds, which are identified as income from investments in U.S. government obligations. If the amount is not identified specifically, it is taxable and cannot be excluded. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 17 – Louisiana State Employees' Retirement Benefits – Print the amount of retirement benefits received from the Louisiana State Employees' Retirement System. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the date that you or your spouse retired on the appropriate line.

Line 18 – Louisiana State Teachers' Retirement Benefits – Print the amount of retirement benefits received from the Louisiana State Teachers' Retirement System. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the date that you or your spouse retired on the appropriate line.

Instructions for Nonresident and Part-year Resident Worksheet, *Continued*...

Line 19 – Federal Retirement Benefits – Print the amount of retirement benefits received from a Federal Retirement System. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the date that you or your spouse retired on the appropriate line.

Line 20 – Other Retirement Benefits – Print the amount of retirement benefits received from any retirement systems whose benefits are specifically exempted by law from Louisiana income tax. In the space provided, print the name of the retirement system or the statutory citation exempting these benefits from Louisiana income tax. A list of the eligible retirement systems and their statutory citations can be found within our publication, **R-40058, Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, Inheritance Tax and Gift Tax**, which can be found on our website at www.revenue.louisiana.gov. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the date that you or your spouse retired on the appropriate line.

Line 21 – Annual Retirement Income Exemption for Taxpayers 65 or over – Up to \$6,000 of your annual retirement income may be exempted from state taxation, if the following applies to you: (A) your filing status is single, head of household, married filing separately, or qualifying widow(er), AND (B) you are 65 years of age or over. Likewise, if your filing status is **married filing jointly, you and your spouse** are 65 years of age or older and each of you are receiving annual retirement income, up to \$6,000 of the annual retirement income that **each** taxpayer receives may be exempt from state taxation. "Annual retirement income" that is taxable in Louisiana is any distributions from a pension or an annuity that you receive and report on Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. Do not include retirement benefits that are listed on the NPR worksheet, Lines 17 through 20. Print the name of the pension or annuity on the line provided. If your filing

Line 22 – Native American Income – Louisiana Administrative Code (LAC) 61:1.1303 provides that income derived from sources **on the reservation** that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe's reservation shall be exempted from Louisiana individual income tax. The income derived from sources **outside of the reservation, including sources outside of Louisiana**, that have been earned or received by an enrolled member of a federally recognized Indian tribe residing on that tribe's reservation is taxable for Louisiana individual income tax purposes. Louisiana considers income earned by a member of a federally recognized tribe residing off of the tribe's reservation in Louisiana as taxable regardless of the income source. Additionally, an enrolled member of a federally recognized Indian tribe who resides on the reservation for a portion of the year and resides off the reservation for a portion of the year shall be taxed based upon where the enrolled member resided when the income was earned. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 23 – START Savings Program Contribution – START account holders with a filing status of single, married filing separately, head of household, and qualifying widow(er) can exempt up to \$2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can each exempt up to \$4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. Please see Revenue Information Bulletin 06-003 on the Department's website. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 24 – Military Pay Exclusion – R.S. 47:293(9)(e) provides Louisiana residents who served in the armed services of the United States may be able to exempt military compensation earned outside of Louisiana. If you served 120 or more consecutive days on active duty as a member of the armed services of the United States, the compensation paid to you and/or your spouse by the armed services while serving outside of Louisiana is exempt from Louisiana income tax. Example: On January 15, 2008, you went on active duty and continuously remained on active duty at least through May 13, 2008 (120 days). R.S. 47:293(9)(e) provides for an exclusion from Louisiana income tax of up to \$30,000 of the compensation paid to you and/or your spouse by your branch of the armed services. The exempt portion is that amount of compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty. In the above example, if you served 40 days in Louisiana and the remainder of your active duty was served outside of Louisiana, income from the 41st day forward is exempt once you have served more than 120 consecutive days. Please retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2008 return. If filing electronically, bring a copy of your orders including endorsement to your tax preparer. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 25 – Road Home – R.S. 47:293(9)(a)(i) provides that any gratuitous grant, loan, or other benefit directly or indirectly provided to a taxpayer by a hurricane recovery entity shall be retroactively excluded if such income was included in the taxpayer's Federal Adjusted Gross Income. Hurricane recovery entities that provided such benefits are the Road Home Corporation, the Louisiana Recovery Authority, or the Louisiana Family Recovery Corps. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 26 – Teacher Deduction – R.S. 47:293(9)(a)(x) provides for an exclusion of \$1,000 for an individual who was previously employed as a public school classroom teacher by a school board in one of the following parishes impacted by Hurricane Katrina: Jefferson, Orleans, Plaquemines, St. Bernard, or St. Tammany. In order to qualify for the \$1,000 exclusion, the teacher shall agree in writing to be employed as a public school classroom teacher for at least three years. The individual shall submit the agreement between the school board and the teacher to the Department of Revenue in order to substantiate the exclusion. This amount must be included in the calculation of Line 12 under the Louisiana column.

Line 27 – Recreation Volunteer or Volunteer Firefighter – R.S. 47:293(9)(a)(xii) provides for an exclusion of \$500 per tax year for individuals who volunteer for recreation departments or serve as volunteer firefighters. To qualify for the Recreation Volunteer exclusion, the taxpayer must serve as a volunteer for thirty or more hours during the taxable year and must be registered as a volunteer with a recreation department operated by the state of Louisiana or a political subdivision of the state. The recreation department must certify that the taxpayer served as a

Taxpayer Spouse		
	a.	b.
1. Print pension and annuity income you received and reported on Federal Form 1040, Lines 15b and/or 16b. OR that you reported on Federal Form 1040A, Lines 11b and/or 12b. Print taxpayer's amount on Line 1(a) and print spouse's amount on Line 1(b).	_____	_____
2. Print the total of pension and annuity income you received and reported on Lines 17 through 20 of the NPR worksheet. Print taxpayer's amount on Line 2(a) and print spouse's amount on Line 2(b).	_____	_____
3. Subtract Line 2 from Line 1, and print the result(s).	_____	_____
4. Maximum exemption for individuals 65 and over.	\$6,000	\$6,000
5. For each taxpayer 65 or over, print the amount from Line 3 or Line 4 whichever is less.	_____	_____
6. If your filing status is single, head of household, married filing separately, or qualifying widow(er), print the amount from Line 5(a) above on Line 21 under the Louisiana column. If your filing status is married filing jointly, add the amounts on Lines 5(a) and 5(b) above and print the result on Line 21 under the Louisiana column.		

status is single, head of household, married filing separately, or qualifying widow(er), determine the exempt amount that should be entered by completing the **FIRST COLUMN** of the worksheet provided above. If your filing status is married filing jointly, determine the exempt amount that should be entered by completing **BOTH COLUMNS** of the worksheet provided above.

volunteer and was not compensated for their services. To qualify for the Volunteer Firefighter exclusion, the taxpayer must complete twenty-four (24) hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. To substantiate the exclusion, a taxpayer should retain the following documentation: (1) either a membership card with the taxpayer's name and the applicable year, or a lifetime membership card, or a copy of the departmental roster for the State Fire Marshal's Volunteer Fireman's Insurance Program; and (2) a certificate or other document provided to the taxpayer noting the date of the training, the topic covered, the duration of the training, and name and contact information of the person providing the training to support the continuing education requirements.

Line 28 – Voluntary Retrofit Residential Structure – R.S. 47:293(9)(a) (xiii) provides an exclusion of an amount equal to 50% (.50) of the cost paid or incurred on or after January 1, 2007, less the value of any other state, municipal, or federally sponsored financial incentives for such cost, to a taxpayer who voluntarily retrofits an existing residential structure. The structure must be one on which the taxpayer claims the homestead exemption for ad valorem tax purposes and excludes rental property. The credit is limited to \$5,000 per retrofitted residential structure. To qualify for the exclusion, voluntary retrofitting must not be a construction, reconstruction, alteration, or repair of an existing residential structure and must comply with the State Uniform Construction Code.

Line 29 – IRC 280(C) Wage Expense Adjustment – Print the amount of your IRC 280(C) wage expense adjustment. See Revenue Information Bulletin 06-017 for further details. To substantiate the credit, provide the Department with a copy of the Federal Form 3800 that indicates the credit plus the appropriate form for the credit. A shareholder of an S corporation or other pass-through entities should attach a copy of Schedule K-1 to substantiate the credit.

Line 30 – Other Exempt Income – On a separate schedule, list the source and amount of other income included on Line 12 under the Louisiana column that Louisiana cannot tax. You must attach copies of supporting documentation in order to verify the exemption claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income, regardless of where the income was earned. Nonresident professional athletes must use Form IT-540B-NRA.

Disabled individuals claiming an exemption under R.S.47:59.1 for making adaptations to their home should use this line in order to deduct the expenses from their gross income. Persons receiving disability income (R.S. 47:44.1(B)) for a permanent, total disability may exclude up to \$6,000 of annual disability income from their taxable income. Persons claiming an S Bank shareholder exclusion should use this line to report the exclusion, which is equal to the S Bank shareholder's nontaxable income from Louisiana taxable income. "S Bank nontaxable income" means: (A) the portion of the income reported by an S Bank on Federal Form 1120S (Schedule K-1) or, (B) the portion of the income reported by an S Bank on an equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967.

Please note: The depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax.

Line 31 – Total Exempt Income – Add Lines 16 through 30 and print the result.

Line 32 – Louisiana Adjusted Gross Income – Subtract Line 31 from Line 15 and print the result. This is the amount of income that is taxable to Louisiana. Print this amount on Form IT-540B, Line 8.

Instructions for Preparing your 2008 Nonresident and Part-Year Resident Income Tax Return, Form (IT-540B)

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2008, do the following: (A) complete Lines 1 through 6D, (B) in the appropriate boxes above Line 7, enter all wages and income even though you may not be required to file a federal return and (C) mark the indicator block to the right. Skip to Line 17 and print zero "0" and complete the remainder of the return. **IMPORTANT!** You must enter all wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household, you must show the name of the qualifying person in the space provided, if the person is not a dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate box(es). You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: (A) you are listed as a dependent on someone else's return, (B) you are age 65 or over, or (C) you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on his or her federal tax return. This box has already been marked with an "X" for you.

Line 6C – Print the name(s) of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, print the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Print the amount of your Federal Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Federal column, Line 12. If your Federal Adjusted Gross Income is less than zero, print zero "0".

Line 8 – Print the amount of your Louisiana Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Louisiana column, Line 32. If your Louisiana Adjusted Gross Income is less than zero, print zero "0".

Line 9 – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage, for example 48.32 percent. **Do not round up.** The percentage cannot exceed 100 percent. When Federal Adjusted Gross Income is less than Louisiana income, the ratio shall be 100 percent (R.S. 47:293(10)).

Line 10A – If you did **not** itemize your deductions on your federal return, leave Lines 10A, 10B, 10C, and 10D blank. If you did itemize your deductions, enter on Line 10A the amount of your federal itemized deductions, shown on Form 1040, Schedule A, Line 29.

Line 10B – If you did **not** itemize your deductions on your federal return, leave this line blank. If you did itemize your deductions and your filing status is: 1 or 3, print \$5,450; 2 or 5, print \$10,900; 4, print \$8,000.

Line 10C – Subtract Line 10B from Line 10A. If less than zero, print zero "0."

Line 10D – Multiply Line 10C by 65% (.65). Print the result on Line 10D. If you did not itemize your deductions on your federal return, leave this line blank.

Line 10E – If you **HAVE** claimed a federal disaster relief credit on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H-NR in order to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits utilized for this year and allowed by the Internal Revenue Service (IRS) could be credits that are carried forward from 2005 or 2006. However, the credits must appear on your federal return. Attach a copy of your federal return which indicates the amount of the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

If you **HAVE NOT** claimed federal disaster relief credits, print your federal income tax liability on Line 10E. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability.

Federal Form **1040EZ** filers: This amount is on Line 11.

Federal Form **1040A** filers: This amount is on Line 35.

Federal Form **1040** filers: This amount is on Line 56, less the amount from Form 4972 included on Line 44.

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit (associated with Louisiana income) that was claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credits, Schedule G-NR, Line 3.

Line 10F – Add Lines 10D and 10E and print the result.

Line 10G – Multiply Line 10F by the percentage on Line 9 and print the result. This amount of deduction is the portion applicable to your Louisiana income.

Line 11 – Subtract Line 10G from Line 8. If less than zero, print "0."

Line 12 – Calculate your Louisiana income tax by using the Tax Computation Worksheet below. **DO NOT USE RESIDENT TAX TABLES.**

Line 13A – Federal Child Care Credit – If you have claimed a Federal Child Care Credit on either Federal Form 1040A, Line 29, or on Federal Form 1040, Line 48, print the amount.

Line 13B – Print the amount of your 2008 Louisiana Nonrefundable Child Care Credit. This amount is determined from the Louisiana Nonrefundable Child Care Credit Worksheet on page 23. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit, and your child care expenses must have been incurred in Louisiana.**

Line 13C – Print the amount of your Louisiana Child Care Credit carried forward from 2004 through 2007. **NOTE:** The amount of your **2003** Nonrefundable Child Care Credit Carryforward cannot be included in this amount. **To determine the Carry Forward amount, refer to the Louisiana Nonrefundable Child Care Credit Worksheet on page 23.**

Tax Computation Worksheet (Keep this worksheet for your records.)

A	Taxable Income: Print the amount from Form IT-540B, Line 11.	A		00
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), print \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), enter amount from Line A.	B		00
C1	Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500.	C1		00
C2	Credit for Dependents: Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Form IT-540B, Line 6C.	C2		00
C3	Total: Add Lines C1 and C2, and print the result.	C3		00
D	Ratio: Print the ratio from Form IT-540B, Line 9.	D		%
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D, and print the result.	E		00
F	Taxable First Bracket: Subtract Line E from Line B. Multiply balance by 2% (.02) and print the result in the TAX column.	F		00
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$12,500 or \$25,000 if filing status is 2 or 5, whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04), and print the result in the TAX column.	G		00
H	Third Bracket: Subtract \$25,000 or \$50,000 if filing status is 2 or 5 from Line A, and print the balance. If less than zero, print "0." Multiply the balance by 6% (.06), and print the result in the TAX column.	H		00
I	Total Tax: Add the amounts in the TAX column on Lines F, G, and H. Print here and on Form IT-540B, Line 12.	I		00

Instructions for Preparing your 2008 Nonresident and Part-Year Resident Income Tax Return, Cont...

Line 13D - Print the amount of your Louisiana Nonrefundable School Readiness Credit. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** The amount is determined from your Nonrefundable School Readiness Credit Worksheet on page 24. In the boxes under Line 13D, print the number of your qualified dependents who attended the associated Quality Star rated facility or facilities.

Line 14 - A credit of \$25 is allowed for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of this year. Multiply the number of qualified dependents by \$25 and print the result.

Line 15 - Print the amount of the total Other Nonrefundable Tax Credits. This amount is from Louisiana Form IT-540B, Schedule G-NR, Line 10.

Line 16 - Add Lines 13B through 15 and print the result.

Line 17 - Subtract Line 16 from Line 12 and print the result. If less than zero, print "0." If you are not required to file a federal return, print zero "0" and complete the remainder of the return.

Line 18 - During 2008, if you purchased goods for use in Louisiana from outside the state and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases through catalogs, television or internet, from another state, or from outside the U.S. See the Consumer Use Tax Worksheet on page 30. If you purchased alcohol or tobacco products for personal consumption from outside the state via such means as mail order, catalogs, or the Internet, and you were not properly charged Louisiana excise tax, you are required to file and pay the tax directly to the Department of Revenue. You should use the Consumer Excise Tax Return, Form R-5629, available on the Department's website to report and pay excise tax on these products.

Line 19 - Add Lines 17 and 18 and print the result.

Line 20 - Print the amount of your 2008 Louisiana Refundable Child Care Credit. This amount is from the Louisiana Refundable Child Care Credit Worksheet, page 25, Line 11. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line, and your child care expenses must have been incurred in Louisiana.**

Line 20A - Print the amount from 2008 Louisiana Refundable Child Care Credit Worksheet, page 25, Line 3.

Line 20B - Print the amount from 2008 Louisiana Refundable Child Care Credit Worksheet, page 25, Line 6.

Line 21 - Print the amount of your Louisiana Refundable School Readiness Credit. **Your Federal Adjusted Gross Income must be less than or equal to \$25,000 to claim this credit.** The amount is determined from your Refundable School Readiness Credit Worksheet on page 27. In the boxes under Line 21, print the number of your qualified dependents who attended the associated Quality Star rated facility or facilities.

Line 22 - Print the amount of the Louisiana Citizens Property Insurance assessment that was included in your homeowner's insurance premium. You must attach a copy of the declaration page of your insurance policy in order to claim the credit. For additional information regarding this credit, see Revenue Information Bulletin 07-015 on the Department's website. See the Louisiana Property Insurance Credit Worksheet, page 28.

Line 23 - Print the amount of your Louisiana Property Insurance Credit. For 2008 only, a refundable credit is allowed for a portion of the premiums paid for your primary residence located in Louisiana for a homeowner's insurance policy, a condominium owner's insurance policy, or a tenant homeowner's insurance policy. See the Louisiana Property Insurance Credit Worksheet, page 28.

Line 24 - Print the amount of the total other Refundable Tax Credits. This amount is taken from Louisiana Form IT-540B, Schedule F-NR, Line 7.

Line 25 - Print the amount of Louisiana income tax withheld in 2008. In order for the credit to be allowed, you must attach copies of all W-2 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent (.10) of the income shown on Form IT-540B, Line 7, you must attach a copy of your federal return.

Line 26 - Print the amount of any credit carried forward from 2007. This amount is shown on your 2007 Louisiana Form IT-540, Line 40 or IT-540B, Line 41.

Line 27 - Print the amount of any payment made on your behalf by a composite partnership filing. Print the name of the partnership on the line provided on the return. If more than one partnership made a payment on your behalf, attach a schedule [with your name(s) and Social Security Number(s)] listing each partnership and payment made.

Line 28 - Print the total amount of estimated payments you made for the 2008 tax year.

Line 29 - Print the amount of any payment made with an extension request for the 2008 taxable year if an extension was filed.

Line 30 - Add Lines 20, 21 through 29 and print the result. **Do not include amounts on Lines 20A and 20B.**

Line 31 - Overpayment - If Line 30 is equal to Line 19, print zero "0" on Lines 31 through 44. If Line 30 is greater than Line 19, subtract Line 19 from Line 30 and print the result. **Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.** If Line 30 is less than Line 19, print zero "0" on Lines 31 through 43 and go to Line 44.

Line 32 - Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2008 Form R-210NR and print the amount from Line 19 of the form on this line. Attach the completed R-210NR to your return. If you are a farmer, mark the box on Line 32.

Line 33 - If Line 31 is greater than Line 32, subtract Line 32 from Line 31 and print the result. If Line 32 is greater than Line 31, print zero "0", subtract Line 31 from Line 32, and print the balance on Line 44.

Line 34 - You may donate all or part of your adjusted overpayment (Line 33) to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

Line 35 - Print the amount of your adjusted overpayment (Line 33) you wish to contribute to the START Savings Program. **IMPORTANT:** If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program, in order to contribute all or part of your overpayment. If you are not an account holder and wish to enroll in this program, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or through their website at www.startsaving.la.gov. All contributions made by means of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 36 - You may donate all or part of your adjusted overpayment (Line 33) to the Wildlife Habitat and Natural Heritage Trust Fund. This fund provides for the acquisition and management of lands used for state parks, state forests, and wildlife and fishery management areas.

Line 37 - You may donate all or part of your adjusted overpayment (Line 33) to the Louisiana Cancer and Lung Trust Fund Board for the purpose of combating prostate cancer.

Line 38 - You may donate all or part of your adjusted overpayment (Line 33) to the Louisiana Animal Welfare Commission for the purpose of promoting the proper treatment and well-being of animals.

Line 39 - You may donate all or part of your adjusted overpayment (Line 33) to The Community-Based Primary Health Care Fund. This fund provides for access to primary health care for the indigent and low-income citizens.

Line 40 - Add Lines 34 through 39 and print the result.

Line 41 - Subtract the amount printed on Line 40 from Line 33 to determine the amount of overpayment available for credit or refund.

Line 42 - Print the amount of your available overpayment shown on Line 41 that you wish to credit to 2009.

Line 43 - Subtract Line 42 from Line 41 and print the result. This amount is to be refunded.

Line 44 - Amount You Owe - If Line 30 is greater than or equal to Line 19, print zero "0." If Line 19 is greater than Line 30, subtract Line 30 from Line 19, and print the result. If this amount is the result of underpayment penalty exceeding an overpayment, go to Line 44 and print zero "0" on Lines 46 through 49.

Line 45 - You may make an additional donation or a donation over-and-above your tax payment to The Military Family Assistance Fund. The fund provides assistance to family members of activated Louisiana military personnel.

Line 46 - Interest is charged on all tax amounts that are not paid on time. Print the amount from the Interest Calculation Worksheet, page 29, Line 5.

Line 47 - If you fail to file your tax return by the due date - **on or before May 15, 2009, for calendar year filers, or on or before your fiscal year due date, or on or before your approved extension date**, you may be charge delinquent filing penalty. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 29, Line 7.

Line 48 - If you fail to pay 90 percent (.90) of the tax due by the due date - **on or before May 15, 2009, for calendar year filers**, you may be charged delinquent payment penalty. Print the amount from the Delinquent Payment Penalty Calculation Worksheet, page 29, Line 7.

Instructions for Preparing your 2008 Nonresident and Part-Year Resident Income Tax Return, Cont...

Line 49 – If you have a tax deficiency, you may be charged an underpayment penalty. Complete the 2008 Form R-210NR and print the amount from Line 19 of the form on this line. Attach the completed R-210NR to your return. If you are a farmer, mark the box on Line 49.

Line 50 – Balance due Louisiana – Add Line 44 through 49 and print the result. You may make payment by credit card or electronic debit through the Department's website at www.revenue.louisiana.gov. You may also make payment by check or money order. **PLEASE DO NOT SEND CASH.** Make your check or money order payable to the Louisiana Department of Revenue. Write your Social Security Number(s) on your check or money order and attach it to your return.

To pay by credit card, visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



Social Security Number - Please print your social security number in boxes provided on each page of the return.

Name Boxes - Please print the first 4 characters of the primary taxpayer's last name in the boxes on the second and third page of this return.

Filing – **YOU MUST SIGN AND DATE YOUR RETURN.** If married filing jointly, **both spouses must sign.** In the appropriate space, please indicate a daytime telephone number. If you filed for an extension, please mark the extension box on Form IT-540B, page 1 and place a copy of the extension as the first page of the return. If your return was prepared by a paid preparer, that person must also sign in the appropriate space, and enter his or her identification number. **DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. Only submit an original return.**

General Information Regarding Credits

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name(s), and your Social Security Number(s). For complete information regarding the credits, refer to the publication R-40058 **Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, and Inheritance and Gift Tax.** This publication may be obtained via the Department's website at www.revenue.louisiana.gov.

Instructions for Refundable Tax Credits, Schedule F-NR

Line 1 – A refundable credit (R.S. 47:297.9) is allowed against individual income tax for 100 percent of the amount paid by an active or reserve military servicemember, or the spouse of an active or reserve military servicemember, or the dependent of such servicemember for obtaining a Louisiana noncommercial hunting or fishing license. A copy of the noncommercial hunting and/or fishing license must be submitted to the Department in order to claim the credit. Complete all information requested in Lines 1A through 1D. The credit for the license purchased is valid only during the time the servicemember is on active duty. The credit does not apply to purchases of lifetime licenses. Please contact the Department of Revenue for information regarding this credit.

Additional Refundable Tax Credits Lines 2 through 6

Below is a list of additional refundable tax credits available for the tax year ending December 31, 2008. Please print the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Line 2 through 6.

NOTE: Use only the codes referenced in the table on Schedule F-NR. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Historic Residential	6 0 F	4 0 0 . 00

Line 7 – Total Refundable Tax Credits - Add Lines 1D, 2 through 6 and print the result on Schedule F-NR, Line 7 and on Form IT-540B, Line 24.

CODE	CREDIT DESCRIPTION
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50F – Inventory Tax — A refundable credit (R.S. 47:6006) is allowed for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Please refer to Revenue Information Bulletin 06-036 on the Department's website.

51F – Ad Valorem Natural Gas — A refundable credit (R.S. 47:6006) is allowed for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Both a copy of the tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

52F – Ad Valorem Offshore Vessels — A refundable credit (R.S. 47:6006.1) is allowed for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. The following must be attached to the return: (A) a copy of the inventory tax assessment, (B) a copy of the cancelled check in payment of the tax, and (C) a copy of a completed Form LAT 11A from the Louisiana Tax Commission.

CODE	CREDIT DESCRIPTION
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53F – Sound Recording — A refundable credit (R.S. 47:6023) is allowed for investing in certain state-certified musical recording productions and infrastructure. The Louisiana Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

54F – Telephone Company Property — A refundable credit (R.S. 47:6014) is allowed for up to 40 percent (.40) of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company, with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See Revenue Information Bulletin 01-004, on the Department's website. A schedule must be attached stating which entity paid the tax and obtained the credit on the individual's behalf.

55F – Prison Industry Enhancement — A refundable credit (R.S. 47:6018) is allowed for purchases by a taxpayer of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Please contact the Department of Revenue for information regarding this credit.

56F – Urban Revitalization — A refundable credit (R.S. 51:1801) is allowed for investing in certain economically depressed areas of the state. The Louisiana Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

57F – Mentor - Protégé — A refundable credit (R.S. 47:6027) is allowed for a mentor business that commits and provides professional guidance and support to its protégés to facilitate their development and growth as a competitive contractor, subcontractor, joint venture partner, or supplier of local, state, federal, and private markets. The Louisiana Department of Economic Development certifies this credit and a copy of the certification must be attached to the return.

58F – Milk Producers — A refundable credit (R.S. 47:6032) is allowed for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under the Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration, shall be certified by the Louisiana Department of Health and Hospitals to receive the credit.

59F – Technology Commercialization — A refundable credit (R.S. 51:2351 et seq.) is allowed for a qualifying individual or business that invests in the commercialization of Louisiana technology. The Louisiana Department of Economic Development certifies this credit and documentation from that agency must be attached to the return.

Instructions for Refundable Tax Credits, Schedule F-NR, Cont...

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
60F	Historic Residential — A refundable credit (R.S. 47:297.6) is allowed for the amount of eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential or owner-occupied mixed use structure located in a National Register Historic District, a cultural products district, a local historic district, a Main Street District, or a downtown development district. The structure must have been listed or is eligible for listing on the National Register or has been certified by the State Historic Preservation Office. The tax credit shall be limited to one credit per rehabilitated structure and shall not exceed \$25,000 per structure. Please contact the Department of Revenue for information regarding this credit.		When taking this credit, the taxpayer will not be eligible for any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for the property. Please refer to Louisiana Administrative Code (LAC) 61:1.1907 on the Department's website.
61F	Angel Investor — A refundable credit (R.S. 47:6020 et seq.) is allowed to encourage third party investment of taxpayers who make qualified investments to certified Louisiana entrepreneurial businesses between January 1, 2005 and December 31, 2009. To earn the Angel Investor Tax Credit, taxpayers must file an application with the Louisiana Department of Economic Development, which has the exclusive authority to implement and administer the credit program and approve the credit applications. Please refer to Revenue Information Bulletin 06-020 on the Department's website.	65F	School Readiness Child Care Provider – A refundable credit (R.S. 47:6105) is allowed for a child care provider who operates a facility or facilities where care is given to foster children who are in the custody of the Louisiana Department of Social Services or to children who participate in the Child Care Assistance Program administered by the Office of Family Support in the Department of Social Services. The credit is based upon the average monthly number of children who attended the facility multiplied by an amount based upon the quality star rating of the child care facility. For more information regarding this credit, please contact the Louisiana Department of Social Services.
62F	Musical and Theatrical Productions — A refundable credit (R.S. 47:6034) is allowed for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to productions and performances. No credit shall be allowed under this provision if credit has been granted for the Motion Picture Investment credit (R.S. 47:6007) or the Sound Recording Investment credit (R.S. 47:6023). The Louisiana Department of Economic Development, the Commissioner of Administration, and the Office of the Governor shall certify the production or project.	66F	School Readiness Child Care Directors and Staff – A refundable credit (R.S. 47:6106) is allowed for eligible child care directors and eligible child care staff. The tax credit shall be based upon certain attained qualifications for directors and staff members. For more information regarding this credit, please contact the Louisiana Department of Social Services.
64F	Wind and Solar Energy Systems – A refundable credit (R.S. 47:6030) is allowed for taxpayers who purchase and install a wind energy system, a solar energy system, or both in an existing residence located in this state, or for owners who purchase and install such energy systems in an existing residential rental apartment project. Taxpayers are also eligible for the credit when a resident purchases a newly constructed home with such systems already installed, or when such systems are installed in new apartment projects. The credit is equal to fifty percent (.50) of the first \$25,000 of the cost of each wind energy system or solar energy system, including installation costs, purchased on or after January 1, 2008.	67F	School Readiness Business-Supported Child Care – A refundable credit (R.S. 47:6107) is allowed for a taxpayer who incurs eligible business-supported child care expenses. The credit of such eligible business child care expenses depends upon the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Copies of cancelled checks and other documentation to support the amount of eligible business child care facility expenses should be maintained and provided upon request by a taxpayer claiming this credit. For more information regarding this credit, please contact the Louisiana Department of Social Services.
		68F	School Readiness Fees and Grants to Resource and Referral Agencies – A refundable credit (R.S. 47:6107) is allowed for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit shall not exceed \$5,000 per tax year. For more information regarding this credit, please contact the Louisiana Department of Social Services.
		80F	Other Refundable Credit — Reserved for future credits.

General Information about Disaster Relief Credits

Federal Disaster Relief Credits

Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. Act 25 of the First Extraordinary Session of 2006 expanded the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on your 2008 federal income tax form. Louisiana Administrative Code (LAC) 61:1.601 designated the following federal credits qualify as disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit
3. Rehabilitation Tax Credit
4. Employer-Provided Housing Credit
5. Low Income Housing Credit
6. New Markets Tax Credit

For complete information about disaster relief credits, review LAC 61:1.601 available through the Department's website at www.revenue.louisiana.gov.

Consult your tax advisor or contact the IRS for information concerning the federal credits. You must attach a copy of the appropriate federal form(s) to your return in order for your modified Louisiana federal income tax deduction to be allowed.

Instructions for Schedule H-NR

If you have claimed federal disaster relief credits, complete Schedule H-NR.

Line 1 – Print the amount of your federal income tax liability from Federal Form 1040, Line 56.

Line 2 – Print the amount of federal disaster relief credits claimed on your federal return. The federal disaster relief credits utilized for this year and allowed by the Internal Revenue Service (IRS) could be credits that are

carried forward from 2005 or 2006. Attach a copy of your federal return which indicates the amount of the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

Line 3 – Add the amounts from Lines 1 and 2 and print the result. Mark the box on Line 10E to indicate that your income tax deduction has been increased by the amount of federal disaster credits.

Instructions for Nonrefundable Tax Credits, Schedule G-NR

Line 1 – Credit for certain disabilities – (R.S. 47:297(A)) A credit of \$100 against the tax is permitted for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the tax-

able year, at the date of death. If you are claiming this credit for the first time, **a physician's statement is required certifying the disability.** If the physician's statement is not submitted with the return, it will be requested later. For purposes of this credit:

Instructions for Nonrefundable Tax Credits, Schedule G-NR, Cont...

- DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication.
- LOSS OF LIMB is defined as one who has lost one or both hands, at or above the wrist, or one or both feet, at or above the ankle. This credit also applies if use of the limb or limbs has been lost permanently.
- MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself or herself, or of performing routine daily health requirements, due to a person's condition.
- BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees.

The name(s) of the qualifying dependent(s) must be entered on Line 1C. On Line 1D, print the total number of qualifying individuals. Multiply Line 1D by \$100 and print the result on Line 1E.

Line 2 – Credit for contributions to educational institutions – (R.S. 47:37) Taxpayers who donate computer or other technological equipment to educational institutions in Louisiana are allowed a credit of 40 percent (.40) of the value of the property donated against their Louisiana income tax. The recipient certifies the donation of property by using Form R-3400 the Certificate of Donation. This form is available on the Department's website at www.revenue.louisiana.gov. The completed certification form must be attached to the individual income tax return. On Line 2A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 2A by 40 percent (.40) and print the result on Line 2B. Round to the nearest dollar.

Line 3 – Credit for certain federal tax credits – (R.S. 47:297(B)) Taxpayers are allowed a credit of 10 percent (.10) of the following federal credits: a credit for the elderly found on Federal Form 1040A, Line 30 or Federal Form 1040, Line 49; a foreign tax credit, Federal Form 1040, Line 47; a residential energy credit, Federal Form 5695 as noted on Federal Form 1040, Line 53; plus 10 percent (.10) of any investment tax credit or jobs credit computed on Federal Form 3800. If the credit was not used on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not used. Print the total federal credit on Schedule G-NR, Line 3A. Multiply Line 3A by 10 percent (.10) and print the result or \$25, whichever is less on Schedule G-NR, Line 3B.

Additional Nonrefundable credits Lines 4 through 9

Below is a list of additional nonrefundable tax credits available for the tax year ending December 31, 2008. Please print the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 4 through 9.

NOTE: Use only the codes referenced in the table on Schedule G-NR. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Vehicle Alternative Fuel	206	500.00

Line 10—Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and on Form IT-540B, Line 15.

CODE	CREDIT DESCRIPTION
100	Premium Tax – R.S. 47:227 provides a credit against Louisiana income tax for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities (e.g. partnership). A schedule must be attached stating what entity(ies) paid the premium tax and generated the credit on behalf of the individual.
105	Commercial Fishing – R.S. 47:297(C) provides a credit for the amount of gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid.
110	Family Responsibility – R.S. 47:297(F) provides a credit against an individual's income tax for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit shall not exceed 33.3 percent (.333) of the contribution, not to exceed \$200.

CODE	CREDIT DESCRIPTION
115	Small Town Doctor/Dentist – R.S. 47:297(H) provides a credit for a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or for a dentist licensed by the State of Louisiana to practice dentistry in certain geographic areas of Louisiana. The credit is limited to \$5,000.
120	Bone Marrow – R.S. 47:297(I) provides a credit to employers, authorized to do business in the state, who incur bone marrow donor expense by developing a bone marrow donation program, educating employees related to bone marrow donations, making payments to a health care provider for determining tissue types of potential donors, and paying wages to an employee for time related to tissue typing and bone marrow donation. The wage expense used to obtain the credit cannot be deductible as an expense for income tax purposes. The amount of the credit is equal to 25% (.25) of the bone marrow donor expense paid or incurred by the employer during the tax year.
125	Law Enforcement Education – R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Louisiana Department of Public Safety and Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement.
130	First Time Drug Offenders – R.S. 47:297(K) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense, and who is less than 25 years of age at the time of initial employment.
135	Bulletproof Vest – R.S. 47:297(L) provides a credit for the purchase of a bulletproof vest for certain law enforcement personnel as designated in the statute. The credit is limited to \$100.
140	Nonviolent Offenders – R.S. 47:297(O) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense. Please contact the Department of Revenue for information regarding this credit.
150	Qualified Playgrounds – R.S. 47:6008 provides a credit against Louisiana income tax for donations to assist qualified playgrounds. The credit shall be an amount equal to the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. Please contact the Department of Revenue for information regarding this credit.
155	Debt Issuance – R.S. 47:6017 provides a credit against Louisiana income tax for the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.
175	Donations of Materials, Equipment, Advisors, Instructors – R.S. 47:6012 provides a credit for employers within the state for donations of the latest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, apprenticeship programs registered with the Louisiana Workforce Commission, or community colleges to assist in the development of training programs designed to meet industry needs. The credit is equal to 50 percent (.50) of the value of the donated materials, equipment, or services rendered by the instructor. When taken with other applicable credits, this credit cannot exceed 20% of the employer's tax liability for any taxable year.
199	Other – Reserved for future credits.
200	Atchafalaya Trace – R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries that have entered into a contract with the State Board of Commerce and Industry. A copy of the contract must be attached to the return.
202	Organ Donation – R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual and/or spouse for a living organ donation.

Instructions for Nonrefundable Tax Credits, Schedule G-NR, Cont...

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
204	Household Expense for Physically and Mentally Incapable Persons – R.S. 47:297.2 provides a credit against the individual income tax for a person who maintains a household that includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is equal to the applicable percentage of employment-related expenses allowable pursuant to Section 21 of the Internal Revenue Code.	236	Apprenticeship – R.S. 47:6033 provides a credit to employers equal to one (1) dollar for each hour of employment for an eligible apprentice, limited to 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research. For more information regarding this credit, please contact the Louisiana Workforce Commission.
206	Vehicle Alternative Fuel – R.S. 47:38 provides a credit for the conversion of a vehicle to an alternative fuel source, or the purchase of a qualified motor vehicle with a qualified clean-burning fuel property installed by the manufacturer. The purchased vehicle must be properly registered with the Louisiana Department of Public Safety. You must attach documentation verifying the conversion or the purchase of the vehicle.	251	Motion Picture Investment – R.S. 47:6007 provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. Taxpayers taking this credit may attach Form R-10611, available on the Department's website, as documentation for this credit.
208	Previously Unemployed – R.S. 47:6004 provides that business proprietors are possibly eligible for a credit for hiring the previously unemployed. Please contact the Department of Revenue for information regarding this credit.	252	Research and Development – R.S. 47:6015 provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities.
210	Recycling Credit – R.S. 47:6005 provides a credit for the purchase of certain equipment and/or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.	253	Historic Structures – R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in a Downtown Development District. Please refer to Revenue Information Bulletin 06-002 on the Department's website.
212	Basic Skills Training – R.S. 47:6009 provides a credit against Louisiana income tax for employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee, not to exceed \$30,000 for the tax year.	254	Digital Interactive Media – R.S. 47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. The credit is obtained through the Louisiana Department of Economic Development and documentation from that agency must be attached to the return.
220	Dedicated Research – R.S. 51:2203 provides a credit of 35 percent (.35) of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund, which is administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit. A copy of your certification must be attached to the return.	256	Motion Picture Employment of Resident – R.S. 47:1125.1 provides a credit against Louisiana income tax for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entities. Please refer to Revenue Information Bulletin 05-005 on the Department's website.
224	New Jobs Credit – R.S. 47:34 and R.S. 47:287.749 provide a credit to employers who establish or expand a business in the state. A schedule that includes the calculation of the credit must be attached to the return and must also include the following information: (1) name, address, and Social Security Number of each new employee; (2) highest number of full-time and qualified part-time employees during the previous year; (3) highest number of full-time and part-time employees during the current year; (4) number of new employees hired for new jobs created during this taxable year; and (5) amount of credit carried forward from the previous year. Please contact the Department of Revenue for information regarding this credit.	257	Capital Company – R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Office of Financial Institutions. You must attach a copy of your certification to the return.
226	Refund by Utilities – R.S. 47:287.664 provides a credit against Louisiana income tax for certain court ordered refunds made by utilities to its customers. Please contact the Department of Revenue for information regarding this credit.	258	LCDFI – R.S. 51:3081 et seq. provides a credit to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.
228	Eligible Re-entrants – R.S. 47:287.748 provides a credit to a taxpayer who employs an eligible re-entrant in Louisiana. An eligible re-entrant is defined as one who has been convicted of a felony and who have successfully completed the Intensive Incarceration Program as provided for in R.S. 15:574.4. Please contact the Department of Revenue for information regarding this credit.	259	New Markets – R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments, as defined in Section 45D of the Internal Revenue Code.
230	Neighborhood Assistance – R.S. 47:35 and R.S. 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in the state of Louisiana. The tax credit is limited to 70 percent (.70) of the actual amount contributed for investment in programs approved by the Commissioner of Administration or his successor. Such credit shall not exceed \$250,000 annually. Please contact the Department of Revenue for information regarding this credit.	260	Brownfields Investor Credit – R.S. 47:6021 provides a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields sites in the state. The credit is obtained through the Louisiana Department of Economic Development and the Louisiana Department of Environmental Quality.
232	Cane River Heritage – R.S. 47:6026 provides a credit for a heritage-based cottage industry located or to be located in the Cane River Heritage Area Development Zone. The taxpayer must enter into a contract with the Louisiana Department of Culture, Recreation, and Tourism, and a copy of the contract must be attached to the return.	261	Motion Picture Infrastructure – R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. The credit is equal to 40% (.40) of the base investment on a project that is in excess of \$300,000. Please refer to Revenue Information Bulletin 06-004 on the Department's website.
234	LA Community Economic Development – R.S. 47:6031 provides a credit for the amount of money donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution. The credit must be certified by the Louisiana Department of Economic Development, and a copy of the certification must be attached to the return.	299	Other – Reserved for future credits.
		300	Biomed/University Research – R.S. 17:3389 provides a credit against the Louisiana individual income tax to persons who establish research activities either in a Biomedical or a University Research and Development Park. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
		305	Tax Equalization – R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
		310	Manufacturing Establishments – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Louisiana Department of Economic Development. You must attach a copy of your contract to the return.
		315	Enterprise Zone – R.S. 51:1781 et seq. provides a credit against the Louisiana individual income tax for private sector investments in certain areas that are designated as "Enterprise Zones." You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
		399	Other – Reserved for future credits.

X DO NOT ATTACH THIS WORKSHEET TO YOUR RETURN.

The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

2008 Louisiana Nonresident Nonrefundable Child Care Credit Worksheet

1	Print Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1		.00								
1A	Print the applicable percentage from the chart shown below. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">Federal Adjusted Gross Income</th> <th style="text-align: left;">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 print 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 2008. 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 (.10) of the federal credit. If Line 2 is greater than \$25.00, print \$25 here. This is your available Nonrefundable Child Care Credit for 2008.	2A		.00								
3	Print the amount of Louisiana income tax from Form IT-540B, Line 12.	3		.00								
4	Add the amounts of Nonrefundable credits from Form IT-540B, Lines 14 and 15 and print the result.	4		.00								
5	Add the amounts of Refundable credits from Form IT-540B, Lines 22 through 24 and print the result.	5		.00								
6	Subtract Lines 4 and 5 from Line 3 and print the result.	6		.00								
7	If Line 6 is less than or equal to zero, your entire Child Care Credit for 2008 (Line 2 or 2A, above) will be carried forward to 2009. Also, any available carryforward from 2004 through 2007 will be carried forward to 2009. If Line 6 above is less than or equal to zero, print zero "0" on Form IT-540B, Lines 13B and 13C. Do not proceed further if the conditions of this line apply to you.	7										
Use Lines 8 through 11 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2004 through 2007 utilized for 2008.												
8	If Line 6 above is greater than zero, print the amount from Line 6.	8		.00								
9	Print the amount of any Child Care Credit Carryforward from 2004 through 2007.	9		.00								
10	Subtract Line 9 from Line 8 and print the result.	10		.00								
11	If Line 10 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2008 is equal to Line 8 above. Print the amount from Line 8 above on Form IT-540B, Line 13C. If Line 10 is less than zero, subtract Line 8 from Line 9 and print the result here. This amount is your unused Child Care Credit Carryforward from 2004 through 2007 that can be carried forward to 2009. Also, your entire Child Care Credit for 2008 (Line 2 or 2A, above) will be carried forward to 2009. Do not proceed further if the conditions of this line apply to you.	11		.00								
Use Lines 12 through 16 to determine the amount of Child Care Credit Carryforward utilized from 2004 through 2007 plus any amount of your 2008 Child Care Credit.												
12	If Line 10 above is greater than zero, enter the amount of carryforward shown on Line 9 above on Form IT-540B, Line 13C.	12										
13	If Line 10 above is greater than zero, print the amount from Line 10 here.	13		.00								
14	Print the amount of your 2008 Child Care Credit (Line 2 or Line 2A, above).	14		.00								
15	Subtract Line 14 from Line 13 and print the result.	15		.00								
16	If Line 15 is greater than or equal to zero, your entire Child Care Credit for 2008 (Line 2 or 2A, above) has been utilized. Print the amount from Line 14 above on Form IT-540B, Line 13B. Do not proceed further if the conditions of this line apply to you.	16										
Use Line 17 to determine what amount of your 2008 Child Care Credit you can claim.												
17	If Line 15 above is less than zero, the amount on Line 13 above is the amount of your 2008 Child Care Credit. Print the amount from Line 13 on Form IT-540B, Line 13B.	17										
Use Line 18 to determine the amount of your 2008 Child Care Credit to be carried forward to 2009.												
18	If Line 15 above is less than zero, subtract Line 13 from 14 to compute your Child Care Carryforward to 2009. Print the result here and keep this amount for your records.	18		.00								

2008 Louisiana Nonrefundable School Readiness Credit Worksheet

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under Louisiana Revised Statute 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income **GREATER THAN \$25,000** and must have incurred child care expenses for a **qualified dependent under the age of six (6)** who attended a child care facility that is participating in the Quality Star Rating program administered by the Louisiana Department of Social Services. 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.

Do not complete this worksheet if you did not claim a 2008 Louisiana nonrefundable child care credit on Form IT-540B, Line 13B, or you did not have a 2008 Louisiana child care credit carryforward.

1. Print the amount of 2008 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet. This credit will appear either on Line 2 or Line 2A, if limited to the LESSER of \$25 or 10 percent (.10) of the federal credit 1 _____ .00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2008, 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. Print the number of your qualified dependents **under the age of six (6)** who attended a:
- Five (5) Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four (4) Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three (3) Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two (2) Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and print 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 print the result here. 4 _____ .00

Use Lines 5 through 9 to determine if your 2008 Nonrefundable School Readiness Credit must be carried forward to 2009

5. Print the amount from Form IT-540B, Line 12 5 _____ .00
6. Add the amounts of Nonrefundable credits from Form IT-540B, Lines 13B, 13C, 14 and 15. 6 _____ .00
7. Add the amount of Refundable credits from Form IT-540B, Lines 22 through 24. 7 _____ .00
8. Subtract Lines 6 and 7 above from Line 5 above. If Line 8 is less than zero, print "0." 8 _____ .00
9. If Line 8 is greater than or equal to Line 4, print the amount of Line 4 on IT-540B, Line 13D. This is the amount of your 2008 Nonrefundable School Readiness Credit.
- If Line 8 is less than Line 4, print the amount of Line 8 on IT-540B, Line 13D. Subtract the amount of Line 8 from Line 4. This is the amount of your 2008 Nonrefundable School Readiness Credit that must be carried forward to 2009. 9 _____ .00

On Form IT-540B, Line 13D, print in the boxes designated for 5, 4, 3, or 2, the number of qualified dependents as shown on Line 2 above for the associated Quality Star rated facility.

2008 Louisiana Refundable Child Care Credit Instructions

R.S. 47:297.4 allows a Louisiana child care credit to be claimed against your Louisiana individual income tax should you meet certain guidelines.

For taxpayers whose Federal Adjusted Gross Income is \$25,000 or less, the law provides for a refundable state tax credit whether or not the taxpayer has filed for and claimed a federal child care credit. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same law and rules of Internal Revenue Code Section 21 for the 2008 taxable year. This Internal Revenue Code section governs the federal child care credit. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet on page 25 to compute your refundable credit.

For those taxpayers whose Federal Adjusted Gross Income is greater than \$25,000, the law allows for a certain percentage of the claimed federal child care credit to be used as a nonrefundable credit against one's Louisiana income tax liability. A nonrefundable credit can be carried forward for 5 years if you are unable to claim it in the year in which it is earned. Use Lines 1 through 18 of the 2008 Louisiana Nonrefundable Child Care Credit Worksheet on page 23 to compute your 2008 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

Refundable Child Care Credit Instructions and Definitions

1. Your Federal Adjusted Gross Income must be \$25,000 or less to claim a Louisiana refundable child care credit and your child care expenses must have been incurred in Louisiana. If you did not file and claim a federal child care credit, you may still file for, and receive, a refundable Louisiana Child Care Credit, if you meet certain criteria. In order to qualify for the Louisiana credit you must meet certain **same tests** for earned income, qualifying dependents and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
 - A. Your filing status must be one of the following: single, head of household, qualifying widow(er), or married filing jointly. See Line 3 below for information on married filing separately.
 - B. The care was provided to your dependent child to allow you (and your spouse if married filing jointly) to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
 - C. The qualifying child must be under the age of 13.
 - D. The person who provided the care cannot be your spouse, the parent of the qualifying child under age 13, or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 2008.
3. If your filing status is married filing separately and all of the following apply, you are considered unmarried for purposes of figuring the credit: (A) you lived apart from your spouse during the last 6 months of 2008 (B) your qualifying dependent child lived in your home more than half of 2008, and (C) you provided over half the cost of keeping up your home. If you meet all the requirements to be treated as unmarried and meet items "B," "C," and, "D" listed in Line 2 above, you can take the credit.
4. **Definitions:**
 - Qualifying Child:** A qualifying child must be under the age of 13 and can be claimed as a dependent on your return. If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
 - Qualified Expenses:** These include amounts paid for household services and care of the qualifying person while you worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless you included the reimbursement in your income. Prepaid expenses are treated as paid in the year the care is provided. Do not include the following as qualified expenses for 2008: (A) expenses you incurred in 2008 but did not pay until 2009, (B) expense you incurred in 2007 but did not pay until 2008, or (C) an expense you prepaid in 2008 for care to be provided in 2009.
 - Dependent Care Benefits:** These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2008 Form(s) W-2 in box 10.
 - Earned Income:** Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from selfemployment. A net loss from self employment reduces earned income. Earned income also includes strike benefits, any disability pay you report as wages, and other taxable compensation. You can elect to include nontaxable combat pay in earned income. Earned income does not include: pensions and annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation, scholarship or fellowship grants, nontaxable workfare payment, or any amount received for work while an inmate in a penal institution.

For additional definitions, details and information please see Internal Revenue Service Publication 503.



ATTACH THIS WORKSHEET TO YOUR RETURN.

2008 Louisiana Refundable School Readiness Credit Worksheet

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under Louisiana Revised Statute 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 the age of six (6) who attended a child care facility that is participating in the Quality Star Rating program administered by the Louisiana Department of Social Services. 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.

Do not complete this worksheet if you did not claim a Louisiana refundable child care credit on Form IT-540B, Line 20.

- 1. Print the amount of 2008 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 25, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2008, 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. Print the number of your qualified dependents **under the age of six (6)** who attended a:
 - Five(5) Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
 - Four(4) Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
 - Three (3) Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
 - Two (2) Star Facility _____ and multiply the number by .50 (iv) _____ . _____
- 3. Add lines (i) through (iv) and print the result here. Be sure to include the decimal. 3 _____ . _____
- 4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540B, Line 21. 4 _____ . **00**

On Form IT-540B, Line 21 print 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 Quality Star rated facility.



2008 Louisiana Property Insurance Credit Worksheet

Louisiana Revised Statute 47:297.7 allows a refundable tax credit of 7% (.07) of the property insurance premiums for individuals who paid an insurance premium for a homeowner's insurance policy, a condominium owner's insurance policy, or a tenant homeowner's policy for their primary residence located in Louisiana less the amount of the Louisiana Citizens Property Insurance assessment. The credit is calculated by subtracting the amount of the Louisiana Citizens Property Insurance assessment, which is also a refundable credit under R.S.47:6025, from the amount of your property insurance premiums and multiplying the result by 7% (.07).

Do not complete if you did not pay an insurance premium for a homeowner's policy, a condominium owner's policy, or a tenant homeowner's policy for your primary residence located in Louisiana for 2008. You must attach a copy of the declaration page of your insurance policy in order to claim these credits.

1	Louisiana Property Insurance Premium – Print the amount of your premium for your homeowner's policy, your condominium owner's policy, or your tenant homeowner's policy that you paid for your primary residence located in Louisiana for 2008.	1		.00
2	Louisiana Citizens Property Insurance Assessment – Print the amount of your Louisiana Citizens Property Insurance Assessment that appeared on your homeowner's or property's insurance declaration page on Line 2 of this worksheet. If you did not claim this credit by filing Form R-540INS, you are entitled to the credit as long as you paid the Louisiana Citizens Property Insurance Assessment on your homeowner's policy or on your business property. Print the amount of your Louisiana Citizens Property Insurance Assessment on Form IT-540B, Line 22.	2		.00
3	Subtract Line 2 from Line 1 and print the result.	3		.00
4	Multiply Line 3 by 7% (.07), round to the nearest dollar, and print the result on Line 5.	4	x.07	
5	Print this amount on Form IT-540B, Line 23.	5		.00



Interest and Penalty Calculation Worksheets

In general, you will be charged interest and penalties if you do not pay all amounts due on or before May 15, 2009. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the 15th day of the 5th month after the close of the taxable year.

Important: The granting of an extension DOES NOT relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your 2008 calendar year income tax amount is not paid by May 15, 2009, you will be charged interest on the unpaid tax from May 16, 2009, until the date of payment for the balance of tax due. The interest rate varies from year to year and is not determined until the latter part of 2008. Please see Revenue Information Bulletin (RIB) 09-001 for the 2009 interest rate. The RIB is available on the Department’s website. In order to compute the INTEREST RATE PER DAY, divide the 2009 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2009 interest rate is determined to be 17% (0.17) per annum. Divide 0.17 by 365. $0.17/365 = .0004657$, which equals the INTEREST RATE PER DAY. **NOTE!!** You must carry out your computation to 7 places to the right of the decimal point.

Interest Calculation Worksheet		
1	Number of days late from *May 15, 2009 (*or days late from fiscal year due date)	
2	Interest rate per day (See instructions above.)	0. _____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540B, Line 44.)	.00
5	Total interest due (Multiply Line 4 by Line 3, and print the result on Form IT-540B, Line 46.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2009, for calendar year filers, your fiscal year due date, or your approved extension date. A penalty of 5 percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional 5 percent (.05) is assessed **for each additional 30 days, or fraction thereof**, during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent (.25) of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from May 15, 2009, for calendar year filers, your fiscal year due date, or your approved extension date.	
2	Divide Line 1 by 30 (days).	÷30
3	Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	
4	30-day penalty percentage	.05
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
6	Amount you owe (Form IT-540B, Line 44.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 47.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of the tax due. Thirty (30) day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

Delinquent Payment Penalty – If you fail to pay 90 percent (.90) of the tax due by the due date, or fiscal year due date, a delinquent payment penalty will be assessed. A penalty of 0.5 percent (.005) of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent (.25) of the tax due.

To determine if you owe a delinquent payment penalty, answer the following questions:

1. Are you paying a 2008 tax liability after May 15, 2009?
2. Have you paid at least 90 percent (.90) of total tax due?
 - a. Print the amount from Form IT-540B, Line 19. _____ .00
 - b. Print the amount from Form IT-540B, Line 20. _____ .00
 - c. Add the amounts from Form IT-540B, Lines 21 through 24 and print the result. _____ .00
 - d. Subtract Lines “b” and “c” from Line “a” above. _____ .00
 - e. Multiply Line “d” by 10 percent (.10). _____ .00
 - f. Print the amount from Form IT-540B, Line 44. _____ .00

If the amount on Line “f” is **less** than or equal to the amount on Line “e,” you **have paid** at least 90 percent (.90) of the total tax due. If the amount on Line “f” is **greater** than the amount on Line “e,” you **have not** paid at least 90 percent (.90) of the total tax due.

If you are paying a 2008 tax liability after May 15, 2009, **AND have not** paid at least 90 percent (.90) of the total tax due, then you owe the delinquent payment penalty. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from *May 15, 2009 (*or days late from fiscal year due date)	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
6	Amount you owe (Form IT-540B, Line 44.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 48.)	.00

Underpayment Penalty – Louisiana imposes an underpayment penalty on an individual’s failure to sufficiently pay income tax throughout the year by withholding or declaration payments. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must obtain Form R-210NR, Underpayment of Individual Income Tax Penalty Computation for Nonresident and Part-Year Resident Filers. Complete R-210NR and attach the complete form to your return.

Consumer Use Tax Worksheet

Under La. R.S. 47:302(K), the Department is required to collect an 8 percent tax on out-of-state purchases subject to use tax. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect for your area, and is payable regardless of the actual combined state and local rate for your area.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state businesses who are not required to collect sales tax.

1. Taxable purchases.....\$ _____ .00

Tax rate (8%) X .08

2. **Total use tax due**\$ _____ .00



**Print here and on Form
IT-540B, Line 18.**