

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

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

Mark Box:

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth (mmddyyyy)

Spouse's Date of Birth (mmddyyyy)

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

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

Total of 6A & 6B

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

6C

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

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

6D



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64824 66 12312013

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State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

Enter your Social Security Number.

Input boxes for Social Security Number

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

Input boxes for wages

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

Marking box for Line 17

Table with 3 rows: Line 7 (FEDERAL ADJUSTED GROSS INCOME), Line 8 (LOUISIANA ADJUSTED GROSS INCOME), Line 9 (RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME)

Input boxes for Lines 7, 8, and 9

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

Table with 6 rows: Line 10A (FEDERAL ITEMIZED DEDUCTIONS), Line 10B (FEDERAL STANDARD DEDUCTION), Line 10C (EXCESS FEDERAL ITEMIZED DEDUCTIONS), Line 10D (FEDERAL INCOME TAX), Line 10E (TOTAL DEDUCTIONS), Line 10F (ALLOWABLE DEDUCTIONS), Line 11 (LOUISIANA NET INCOME), Line 12 (YOUR LOUISIANA INCOME TAX)

Input boxes for Lines 10A through 12

Table with 6 rows: Line 13A (FEDERAL CHILD CARE CREDIT), Line 13B (2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT), Line 13C (AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD), Line 13D (2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT), Line 13E (AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD), Line 14 (EDUCATION CREDIT), Line 15 (OTHER NONREFUNDABLE TAX CREDITS), Line 16 (TOTAL NONREFUNDABLE TAX CREDITS)

NONREFUNDABLE TAX CREDITS

Input boxes for Lines 13A through 16

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

Input boxes for Lines 17, 18, and 19

CONTINUE ON NEXT PAGE



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

Input boxes for last name characters

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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number. () () () () () () () () () ()

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 22 and Refundable Child Care Credit Worksheet.	20	() () () () () () () () () ()
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	() () () () () () () () () ()
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	() () () () () () () () () ()
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet. 5 () 4 () 3 () 2 ()	21	() () () () () () () () () ()
22	LOUISIANA CITIZENS INSURANCE CREDIT ()	22	() () () () () () () () () ()
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	() () () () () () () () () ()

PAYMENTS

24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.	24	() () () () () () () () () ()
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	() () () () () () () () () ()
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	() () () () () () () () () ()
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	() () () () () () () () () ()
28	AMOUNT PAID WITH EXTENSION REQUEST	28	() () () () () () () () () ()

29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, and 21 through 28. Do not include amounts on Line 20A and 20B.	29	() () () () () () () () () ()
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 37.	30	() () () () () () () () () ()
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29 and Form R-210NR. If you are a farmer, check the box. ()	31	() () () () () () () () () ()
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	() () () () () () () () () ()
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	() () () () () () () () () ()

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.	34	() () () () () () () () () ()
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX CREDIT	35	() () () () () () () () () ()
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34. If mailing to LDR, use Address 2 on the next page. Enter a “1” in box if you want to receive your refund on a MyRefund card. REFUND () Enter a “2” in box if you want to receive your refund by paper check. Enter a “3” in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund on a MyRefund Card.	36	() () () () () () () () () ()

DIRECT DEPOSIT INFORMATION

Type: Checking () Savings () Will this refund be forwarded to a financial institution located outside the United States? Yes () No ()

Routing Number () () () () () () () () () () Account Number () () () () () () () () () ()



Enter the first 4 characters of your last name in these boxes. () () () ()

COMPLETE AND SIGN RETURN ON NEXT PAGE ()

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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Line number (37-47) and Description of amounts due (e.g., AMOUNT YOU OWE, ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND, INTEREST, DELINQUENT FILING PENALTY, UNDERPAYMENT PENALTY, BALANCE DUE LOUISIANA). Includes a 'PAY THIS AMOUNT.' label.

Grid of input boxes for amounts due, with a '00' in the cents column for each row.

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

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

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

Hand icon pointing to 4-character name input boxes.

FOR OFFICE USE ONLY

Field Flag input boxes.

SSN, PTIN, or FEIN input boxes.

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2014

SPEC CODE input boxes.



{ Address }

Mail instructions for '1' (Mail Balance Due Return with Payment) and '2' (Mail All Other Individual Income Tax Returns).

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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

Nonresident and Part-Year Resident (NPR) Worksheet

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

2013 Adjustments to Income

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



2013 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

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





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D-NR – 2013 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B.

1	Adjusted Overpayment- From IT-540B, Line 32	1	, , , , . 00
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	, , , , . 00	14	Louisiana Association of United Ways/LA 2-1-1	14	, , , , . 00
	3	Coastal Protection and Restoration Fund	3	, , , , . 00	15	Center of Excellence for Autism Spectrum Disorder	15	, , , , . 00
	4	SNAP Fraud and Abuse Detection and Prevention Fund	4	, , , , . 00	16	Alliance for the Advancement of End of Life Care	16	, , , , . 00
	5	The START Program	5	, , , , . 00	17	American Red Cross	17	, , , , . 00
	6	Wildlife Habitat and Natural Heritage Trust Fund	6	, , , , . 00	18	New Opportunities Waiver Fund	18	, , , , . 00
	7	Louisiana Cancer Trust Fund	7	, , , , . 00	19	Friends of Palmetto Island State Park	19	, , , , . 00
	8	Louisiana Animal Welfare Commission	8	, , , , . 00	20	Dreams Come True, Inc.	20	, , , , . 00
	9	National Lung Cancer Partnership	9	, , , , . 00	21	Louisiana Coalition Against Domestic Violence, Inc.	21	, , , , . 00
	10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	10	, , , , . 00	22	Decorative Lighting on the Crescent City Connection	22	, , , , . 00
	11	Louisiana Food Bank Association	11	, , , , . 00	23	Operation and Maintenance of the New Orleans Ferries	23	, , , , . 00
	12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	, , , , . 00	24	Louisiana National Guard Honor Guard for Military Funerals	24	, , , , . 00
	13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	, , , , . 00	25	Bastion Community of Resilience	25	, , , , . 00

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 33.	26	, , , , , , , , . 00
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Enter your Social Security Number.

SCHEDULE F-NR – 2013 REFUNDABLE TAX CREDITS

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

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

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

1C Dependents: List dependent names.

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

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

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

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

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

1D

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 18.

	Credit Description	Code	Amount of Credit Claimed
2		F	<input type="text"/>
3		F	<input type="text"/>
4		F	<input type="text"/>
5		F	<input type="text"/>
6		F	<input type="text"/>
7	OTHER REFUNDABLE TAX CREDITS - Add Lines 1D, and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		<input type="text"/>

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F

Description	Code
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
Historic Residential	60F
Angel Investor	61F
Musical and Theatrical Productions	62F

Description	Code
Wind and Solar Energy Systems – Non-Leased	64F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F

Description	Code
Sugarcane Trailer Conversion	69F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Research and Development	72F
Digital Interactive Media & Software	73F
Wind and Solar Energy Systems – Leased	74F
Other Refundable Credit	80F

SCHEDULE H-NR – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55 plus the tax amount from Federal Form 8960, Line 17.	<input type="text"/>
2	Enter the amount of federal disaster credits allowed by IRS.	<input type="text"/>
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark the box on Line 10D to indicate that your income tax deduction has been increased.	<input type="text"/>



Enter your Social Security Number.

SCHEDULE G-NR – 2013 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 20 for definitions of these disabilities.

		Deaf	Loss of Limb	Mentally incapacitated	Blind		
1A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.
1B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E	Multiply Line 1D by \$100.
1C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	<input type="text"/>
2B	Multiply Line 2A by 40 percent.	2B	<input type="text"/>

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

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

Additional NONREFUNDABLE Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 20.

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

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224
Refunds by Utilities	226

Description	Code
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256

Description	Code
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

