

IT-540B WEB 2017 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
(Page 1 of 4)

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

- Mark Box:**
- Name Change
 - Decedent Filing
 - Spouse Decedent
 - Address Change
 - Amended Return
 - NOL Carryback MSRA
 - 2015 Legislation Recovery

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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

6 EXEMPTIONS:

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

6A Yourself 65 or older Blind

6B Spouse 65 or older Blind

Total of 6A & 6B

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

6C

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

IMPORTANT!
All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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



FOR OFFICE USE ONLY

Field Flag

Enter your Social Security Number.

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

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

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7	<input type="text"/>
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.	8	<input type="text"/>
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.	9	<input type="text"/> %

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

10A	FEDERAL ITEMIZED DEDUCTIONS	10A	<input type="text"/>
10B	FEDERAL STANDARD DEDUCTION	10B	<input type="text"/>
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	<input type="text"/>
10D	FEDERAL INCOME TAX – See instructions. If your federal income tax has been decreased by the foreign tax credit, see instructions for optional deduction. If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H-NR. <input type="checkbox"/> 1 <input type="checkbox"/> 2	10D	<input type="text"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	<input type="text"/>
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	<input type="text"/>
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0."	11	<input type="text"/>
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.	12	<input type="text"/>
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	<input type="text"/>
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	14	<input type="text"/>

15	2017 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 12 and Refundable Care Credit Worksheet, page 15.	15	<input type="text"/>
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	<input type="text"/>
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	<input type="text"/>
16	2017 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, page 16. <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2	16	<input type="text"/>
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A <input type="text"/>	17	<input type="text"/>
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	<input type="text"/>
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 18. Do not include amounts on Lines 15A, 15B and 17A.	19	<input type="text"/>

20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.	20	<input type="text"/>
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.	21	<input type="text"/>



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

CONTINUE ON NEXT PAGE

Enter your Social Security Number.

SSN input boxes

Line 22: NONREFUNDABLE PRIORITY 3 CREDITS - From Schedule J-NR, Line 16

Line 23: ADJUSTED LOUISIANA INCOME TAX - Subtract Line 22 from Line 20.

Line 24: CONSUMER USE TAX - You must mark one of these boxes. Includes checkboxes for 'No use tax due' and 'Amount from the Consumer Use Tax Worksheet.'

Line 25: TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 23 and 24.

Line 26: OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS - Enter the amount from Line 21.

Line 27: REFUNDABLE PRIORITY 4 CREDITS - From Schedule I-NR, Line 6

PAYMENTS section: Lines 28-32. Includes 'AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017', 'AMOUNT OF CREDIT CARRIED FORWARD FROM 2016', 'AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING', 'AMOUNT OF ESTIMATED PAYMENTS FOR 2017', and 'AMOUNT PAID WITH EXTENSION REQUEST'.

Line 33: TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS - Add Lines 26 through 32.

Line 34: OVERPAYMENT - If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.

Line 35: UNDERPAYMENT PENALTY - See instructions for Underpayment Penalty, page 11, and Form R-210NR. Includes checkbox.

Line 36: ADJUSTED OVERPAYMENT - If Line 34 is greater than Line 35, subtract Line 35 from Line 34, and enter on Line 36. If Line 35 is greater than Line 34, subtract Line 34 from Line 35, and enter the balance on Line 41.

Line 37: TOTAL DONATIONS - From Schedule D-NR, Line 24

REFUND DUE section: Lines 38-40. Includes 'SUBTOTAL - Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.', 'AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX', and 'AMOUNT TO BE REFUNDED - Subtract Line 39 from Line 38. Includes instructions for paper check vs direct deposit selection.

DIRECT DEPOSIT INFORMATION

Form for direct deposit information including checkboxes for 'Checking' and 'Savings', a question 'Will this refund be forwarded to a financial institution located outside the United States?', and input boxes for 'Routing Number' and 'Account Number'.



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

COMPLETE AND SIGN RETURN ON NEXT PAGE

Enter your Social Security Number.

AMOUNTS DUE LOUISIANA	41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25.	41	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	45	INTEREST – From the Interest Calculation Worksheet, page 11, Line 5. <input type="checkbox"/>	45	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	46	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 11, Line 7.	46	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	47	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 11, Line 7.	47	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	48	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 11, and Form R-210NR. If you are a farmer, check the box. <input type="checkbox"/>	48	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	49	BALANCE DUE LOUISIANA – Add Lines 41 through 48. If mailing to LDR, use address 1 below. For electronic payment options, see inside cover. PAY THIS AMOUNT.	49	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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DO NOT SEND CASH.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 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 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤		Firm's EIN ➤	
	Firm's Address ➤		Telephone ➤	

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

Individual Income Tax Return
Calendar year return due 5/15/2018

1 **Mail Balance Due Return with Payment**
 TO: Department of Revenue
 P. O. Box 3550
 Baton Rouge, LA 70821-3550

2 **Mail All Other Individual Income Tax Returns**
 TO: Department of Revenue
 P. O. Box 3440
 Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of paid preparer

