

Mark Box:

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

IT-540B WEB 2018 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
(Page 1 of 4)

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

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

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

Your Date of Birth

Spouse's Date of Birth

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

6 EXEMPTIONS:

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying widow(er)**.

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

Total of 6A & 6B

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 in the boxes here.

6C

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

IMPORTANT!

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

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

6D



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Field Flag

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Enter your Social Security Number.

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

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

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 35.
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.

7	<input type="text"/>
8	<input type="text"/>
9	<input type="text"/>

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

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

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

15	2018 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.
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
16	2018 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"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A <input type="text"/>
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.

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

20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.

20	<input type="text"/>
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.

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22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	22																		
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23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20.	23																		
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24A	CONSUMER USE TAX for purchases before July 1, 2018	<input type="checkbox"/> No use tax due.	24A																	
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24B	CONSUMER USE TAX for purchases on or after July 1, 2018	<input type="checkbox"/> Amount from the Consumer Use Tax Worksheet.	24B																	
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25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23, 24A, and 24B.	25																		
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26	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26																		
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27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27																		
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PAYMENTS	28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2018 – Attach Forms W-2 and 1099.	28																	
	29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2017	29																	
	30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	30																	
	31	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2018	31																	
	32	AMOUNT PAID WITH EXTENSION REQUEST	32																	

33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33																		
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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. Otherwise, go to Line 41.	34																		
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35	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 11, and Form R-210NR. If you are a farmer, check the box. <input type="checkbox"/>	35																		
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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.	36																		
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37	TOTAL DONATIONS – From Schedule D-NR, Line 21	37																		
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REFUND DUE	38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38																	
	39	AMOUNT OF LINE 38 TO BE CREDITED TO 2019 INCOME TAX CREDIT	39																	
	40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. If mailing to LDR, use Address 2 on the next page. 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, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check. REFUND <input type="checkbox"/>	40																	
DIRECT DEPOSIT INFORMATION																				
Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>		Will this refund be forwarded to a financial institution located outside the United States? Yes <input type="checkbox"/> No <input type="checkbox"/>																		
Routing Number <input type="text"/>										Account Number <input type="text"/>										



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

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COMPLETE AND SIGN RETURN ON NEXT PAGE

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Enter your Social Security Number.

Social Security Number input boxes

Table with 2 columns: Line numbers (41-49) and descriptions of amounts due Louisiana (AMOUNTS DUE LOUISIANA). Includes categories like ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND, INTEREST, DELINQUENT FILING PENALTY, UNDERPAYMENT PENALTY, and BALANCE DUE LOUISIANA.

Input boxes for the amounts listed in the table, including cents and a 'PAY THIS AMOUNT.' label on line 49.

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.**

DO NOT SEND CASH.

Declaration of preparer and signature section. Includes text: "Under penalties of perjury, I declare that I have examined this return..." and fields for "Your Signature", "Date", "Spouse's Signature", and "Date".

PAID PREPARER USE ONLY section. Includes fields for Print/Type Preparer's Name, Preparer's Signature, Date, Firm's Name, Firm's FEIN, Firm's Address, and Telephone.

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

**Individual Income Tax Return
Calendar year return due 5/15/2019**

PTIN, FEIN, or LDR Account Number of Paid Preparer input boxes

PTIN, FEIN, or LDR Account Number of Paid Preparer

- 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

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Enter your Social Security Number.

SSN input boxes

2018 Nonresident and Part-Year Resident (NPR) Worksheet

Worksheet table with columns: Federal, Louisiana. Rows include: 1-11 (Income and Adjustments), 12 (Adjusted Gross Income), 13-16 (Additions), 17-34 (Subtractions from Income), 35 (Louisiana Adjusted Gross Income).

Additions

Subtractions from Income



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ATTACH TO RETURN IF COMPLETED.

2018 Louisiana School Expense Deduction Worksheet

Your Name Your Social Security Number

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

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

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

Table for Section III with columns: Qualifying Expense, and List the amount paid for each student as listed in Section II (A-F). Rows include Tuition and Fees, School Uniforms, Textbooks or Other Instructional Materials, Supplies, Total (add amounts in each column), and Deduction per Student - Enter the result or \$5,000, whichever is less.

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

Enter the total Elementary and Secondary School Tuition Deduction. \$
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 30. \$



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE C-NR – 2018 NONREFUNDABLE PRIORITY 1 CREDITS

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

	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.	1D <input type="text"/>
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E Multiply Line 1D by \$72.	1E <input type="text"/> .00
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"/> .00
2B	Multiply Line 2A by 29 percent. Round to the nearest dollar.	2B	<input type="text"/> .00

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	<input type="text"/> .00
3B	Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	<input type="text"/> .00

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions on page 6.

	Credit Description	Credit Code	Amount of Credit Claimed
4	<input type="text"/>	<input type="text"/>	4 <input type="text"/> .00
5	<input type="text"/>	<input type="text"/>	5 <input type="text"/> .00
6	<input type="text"/>	<input type="text"/>	6 <input type="text"/> .00
7	<input type="text"/>	<input type="text"/>	7 <input type="text"/> .00
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B, Line 13.		8 <input type="text"/> .00

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110

Description	Code
Small Town Health Professionals	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130

Description	Code
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150

Description	Code
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175
Conversion of Vehicle to Alternative Fuel	185
Other	199



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D-NR – 2018 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 36 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 20, the portion of the overpayment you wish to donate. The total on Line 21 cannot exceed the amount of your overpayment on Line 36 of Form IT-540B.

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

Table with 3 columns: Line number, Organization Name, and Amount input field. Rows 2-11 include: The Military Family Assistance Fund, Coastal Protection and Restoration Fund, The START Program, Wildlife Habitat and Natural Heritage Trust Fund, Louisiana Cancer Trust Fund, Louisiana Pet Overpopulation Advisory Council, Louisiana Food Bank Association, Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana, Louisiana Association of United Ways/LA 2-1-1, American Red Cross.

Table with 3 columns: Line number, Organization Name, and Amount input field. Rows 12-20 include: Louisiana National Guard Honor Guard for Military Funerals, Louisiana State Troopers Charities, Inc., Friends of Palmetto State Park, The American Rose Society, The Extra Mile, Louisiana Naval War Memorial Commission; U.S.S. KIDD, Children's Therapeutic Services at the Emerge Center, Louisiana Horse Rescue Association, Louisiana Coalition Against Domestic Violence.

Line 21: TOTAL DONATIONS – Add Lines 2 through 20. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 37. Input field for total amount.



 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE F-NR – 2018 REFUNDABLE PRIORITY 2 CREDITS

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

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

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

1C Dependents: List dependent names.

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

1D Enter 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 7. 1D

Additional Refundable Priority 2 Credits


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

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

Transferable, Refundable Priority 2 Credits

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

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

SEE CREDIT CODES ON NEXT PAGE 



 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number.

SCHEDULE F-NR – 2018 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED

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

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

SCHEDULE H-NR – 2018 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet, page 1.	1	<input type="text"/>
2	Enter the amount of federal disaster credits allowed by IRS. See instructions on page 9.	2	<input type="text"/>
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark box 2 on Line 10D to indicate that your income tax deduction has been increased.	3	<input type="text"/>

SCHEDULE I-NR – 2018 REFUNDABLE PRIORITY 4 CREDITS

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

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

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





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input boxes for Social Security Number

SCHEDULE J-NR – 2018 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

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

Additional Nonrefundable Priority 3 Credits

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

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

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

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists eligible codes for lines 6-11.

CONTINUE ON NEXT PAGE.



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

[Social Security Number input boxes]

SCHEDULE J-NR – 2018 NONREFUNDABLE PRIORITY 3 CREDITS ...CONTINUED

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135. See instructions on page 9.

	Credit Description	Credit Code	Amount of Credit Claimed
12	[Text Box]	[Code Box]	12 [Amount Box].00
12A	[Certification Number Box]		
13	[Text Box]	[Code Box]	13 [Amount Box].00
13A	[Certification Number Box]		
14	[Text Box]	[Code Box]	14 [Amount Box].00
14A	[Certification Number Box]		
15	[Text Box]	[Code Box]	15 [Amount Box].00
15A	[Certification Number Box]		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 22.		16 [Amount Box].00

IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299



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ATTACH THIS WORKSHEET TO YOUR IF COMPLETED.

2018 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
-----------	------------------------

Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See instructions on page 12.

1. Care Provider Information Schedule – Complete columns A through E for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2018 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

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

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2018 in column H. See the definitions on page 12 for information on Qualified Expenses.

F		G	H
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2018 for the person listed in column (F)
First	Last		
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 15A.	3	.00																												
4	Enter your earned income. See the definitions on page 12.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540B, Line 15B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7, or Nonresident Part-year Resident Worksheet, Federal column, Line 12, if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; margin-left: 20px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 15.	11	.00																												





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2018 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
-----------	------------------------

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. You must enter the facility license number in column D on Line 1 of the 2018 Louisiana Refundable Child Care Credit Worksheet.

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

1. Enter the amount of 2018 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 15, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2018, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 16. 4 _____ . **00**

On Form IT-540B, Line 16 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

