

Mark Box:

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

**IT-540B WEB 2021 LOUISIANA NONRESIDENT
(Page 1 of 4) AND PART-YEAR RESIDENT**

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 or rural route)		Unit Type	Unit Number
City, Town, or APO		State	ZIP
Foreign Nation, if not United States (do not abbreviate)			

Your SSN

Spouse's SSN

Area code and daytime telephone number

MSRA Nonresident Return Your Date of Birth

Part-Year Return 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)**.
If the qualifying person is not your dependent, enter name here.

6A Yourself 65 or older Blind

6B Spouse 65 or older Blind

Total of 6A & 6B

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

6C

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

IMPORTANT!

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

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

6D



FOR OFFICE USE ONLY

Field Flag

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Enter your Social Security Number.

21 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

21 _____

22 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.

22 _____

23 CONSUMER USE TAX

No use tax due.
 Amount from the Consumer Use Tax Worksheet.

23 _____

24 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 and 23.

24 _____

25 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.

25 _____

26 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6

26 _____

PAYMENTS

27 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2021 – Attach Forms W-2 and 1099.

27 _____

28 AMOUNT OF CREDIT CARRIED FORWARD FROM 2020

28 _____

29 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING
 Enter name of partnership. _____

29 _____

30 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2021

30 _____

31 AMOUNT PAID WITH EXTENSION REQUEST

31 _____

32 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.

32 _____

33 OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. **Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 40.

33 _____

34 UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.

34 _____

35 ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.

35 _____

36 TOTAL DONATIONS – From Schedule D-NR, Line 20

36 _____

REFUND DUE

37 SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.

37 _____

38 AMOUNT OF LINE 37 TO BE CREDITED TO 2022 INCOME TAX **CREDIT**

38 _____

39 AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. 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**

39 _____

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 letters of your last name in these boxes. _____

COMPLETE AND SIGN RETURN ON NEXT PAGE

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Enter your Social Security Number.

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AMOUNTS DUE LOUISIANA	40	AMOUNT YOU OWE – If Line 24 is greater than Line 32, subtract Line 32 from Line 24.	40		.00
	41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41		.00
	42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42		.00
	43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43		.00
	44	INTEREST – From the Interest Calculation Worksheet, Line 5. █	44		.00
	45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet Line 7.	45		.00
	46	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet Line 7.	46		.00
	47	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box. <input style="float: right;" type="checkbox"/>	47		.00
	48	BALANCE DUE LOUISIANA – Add Lines 40 through 47. If mailing to LDR, use address 1 below. For electronic payment options, see page 3 of the instructions. PAY THIS AMOUNT.	48		.00

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.

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 39.

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 FEIN ▶	
	Firm's Address ▶			Telephone ▶	

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

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Individual Income Tax Return
Calendar year return due 5/15/2022

{ Address }

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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PTIN, FEIN, or LDR Account Number of Paid Preparer

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For Office Use Only.



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

2021 Nonresident and Part-Year Resident (NPR) Worksheet

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

Additions

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

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

Table for Retirement Benefits with columns: Description, Code. Includes rows for U.S. Government Obligations, Louisiana State Employees' Retirement Benefits, etc.

Table for Exclusions with columns: Description, Code. Includes rows for Native American Income, START Savings Program Contribution, Military Pay Exclusion, etc.



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ATTACH TO RETURN IF COMPLETED.

2021 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 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.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above 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 here and on the NPR Worksheet, code 17E.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction here and on the NPR Worksheet, code 18E.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction here and on the NPR Worksheet, code 19E.	\$



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE C-NR – 2021 NONREFUNDABLE PRIORITY 1 CREDITS

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

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

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Conversion of Vehicle to Alternative Fuel	185
Other	199



 ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number. 

SCHEDULE D-NR – 2021 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 35 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B.

1	Adjusted Overpayment- From IT-540B, Line 35		1 <input type="text"/>
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	<input type="text"/>
	3	Coastal Protection and Restoration Fund	3	<input type="text"/>
	4	The START Program	4	<input type="text"/>
	5	Wildlife Habitat and Natural Heritage Trust Fund	5	<input type="text"/>
	6	Louisiana Cancer Trust Fund	6	<input type="text"/>
	7	Louisiana Pet Overpopulation Advisory Council	7	<input type="text"/>
	8	Louisiana Food Bank Association	8	<input type="text"/>
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	<input type="text"/>
	10	Louisiana Association of United Ways/LA 2-1-1	10	<input type="text"/>

DONATIONS OF LINE 1	11	American Red Cross	11	<input type="text"/>
	12	Louisiana National Guard Honor Guard for Military Funerals	12	<input type="text"/>
	13	Louisiana State Troopers Charities, Inc.	13	<input type="text"/>
	14	Friends of Palmetto State Park	14	<input type="text"/>
	15	Louisiana Horse Rescue Association	15	<input type="text"/>
	16	Louisiana Coalition Against Domestic Violence	16	<input type="text"/>
	17	Dreams Come True, Inc.	17	<input type="text"/>
	18	Sexual Trauma Awareness and Response (STAR)	18	<input type="text"/>
	19	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	19	<input type="text"/>

20	TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 36.		20 <input type="text"/>
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 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE H-NR – 2021 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.		1	<input type="text"/>	.00
2	Enter the amount of federal disaster credits allowed by IRS. <i>See the instructions</i>		2	<input type="text"/>	.00
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.		3	<input type="text"/>	.00

SCHEDULE I-NR – 2021 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code		Amount of Credit Claimed	
1		<input type="text"/> F	1	<input type="text"/>	.00
2		<input type="text"/> F	2	<input type="text"/>	.00
3		<input type="text"/> F	3	<input type="text"/>	.00
4		<input type="text"/> F	4	<input type="text"/>	.00
5		<input type="text"/> F	5	<input type="text"/>	.00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 26.		6	<input type="text"/>	.00

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 – 2021 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

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

Additional Nonrefundable Priority 3 Credits

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

Table for Additional Nonrefundable Priority 3 Credits with columns: Credit Description, Credit Code, Amount of Credit Claimed.

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

Grid of allowed codes for lines 6-11, including categories like Organ Donation, Tax Equalization, Research and Development, etc.

CONTINUE ON NEXT PAGE.



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2021 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
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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. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2021 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

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

1. Enter the amount of 2021 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2021, 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.





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)

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

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 13g, or Line 2 if applicable. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Federal Adjusted Gross Income</th> <th style="text-align: left; border-bottom: 1px solid black;">Percentage</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">\$25,001 – \$35,000</td> <td style="padding-left: 20px;">30% (.30)</td> </tr> <tr> <td style="padding-left: 20px;">\$35,001 – \$60,000</td> <td style="padding-left: 20px;">10% (.10)</td> </tr> <tr> <td style="padding-left: 20px;">over \$60,000</td> <td style="padding-left: 20px;">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 enter 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 2021. 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 of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2021.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	3		.00								
4	If Line 3 is equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 3 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2016 through 2020 utilized for 2021.												
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00								
6	Enter the amount of any Child Care Credit Carryforward from 2016 through 2020.	6		.00								
7	Subtract Line 6 from Line 5.	7		.00								
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2021 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Stop here; you are finished with the worksheet.	8		.00								
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 Child Care Credit.												
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9										
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00								
11	Enter the amount of your 2021 Child Care Credit (Line 2 or Line 2A above).	11		.00								
12	Subtract Line 11 from Line 10.	12		.00								
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13										
Use Line 14 to determine what amount of your 2021 Child Care Credit you can claim.												
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2021 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14										
Use Line 15 to determine the amount of your 2021 Child Care Credit to be carried forward to 2022.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2022. Enter the result here and keep this amount for your records.	15		.00								





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)

See instructions.

1	Enter the amount of 2021 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2021, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p>Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p>Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p>Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p>Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____ . _____	
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. This is your available Nonrefundable School Readiness Credit for 2021.	4		.00
5	Enter the amount from Form IT-540B, Line 19.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2016 through 2020 utilized for 2021.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2016 through 2020.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2021 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2021 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2021 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2021 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
Use Line 19 to determine the amount of your 2021 School Readiness Credit to be carried forward to 2022.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2022. Enter the result here and keep this amount for your records.	19		.00



IF FILING SCHEDULES NRPA-1 AND NRPA-2, THE RETURN MUST BE FILED ELECTRONICALLY

SCHEDULE NRPA-1 – 2021 NON-RESIDENT PROFESSIONAL ATHLETE

Mark the box to indicate your professional sports association or league:

- | | |
|--|---|
| <input type="checkbox"/> Professional Golfers Association of America or PGA Tour, Inc. | <input type="checkbox"/> National Football League |
| <input type="checkbox"/> National Basketball Association | <input type="checkbox"/> National Hockey League |
| <input type="checkbox"/> East Coast Hockey League | <input type="checkbox"/> Pacific Coast League (Minor Baseball League) |

1	Total Louisiana Duty Days - <i>See Instructions</i>
2	Total Duty Days EVERYWHERE - <i>See Instructions</i>
3	Ratio of Louisiana Duty Days to Total Duty Days – Divide Line 1 by Line 2 and enter result here. Carry out to two decimal places in the percentage.
4	Total Compensation - <i>See instructions</i>
5	Louisiana Income - Multiply Line 4 by the ratio on Line 3. <i>See instructions</i>

1					
2					
3					%
4					.00
5					.00

SCHEDULE NRPA-2 – 2021 DUTY DAY DETAIL FOR PROFESSIONAL SPORTS ASSOCIATION OR LEAGUE

Name of Professional Sports Franchise	Total Duty Days	Number of Days in Louisiana	Dates of Duty Days From (MM/DD)	Dates of Duty Days To (MM/DD)	Location of Sports Facility at Which Income was Earned
I. Sports Franchise with events in Louisiana					
II. Sports Franchise with no events in Louisiana					
III. Total					