

2011 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT-2D

Name Change

Taxpayer SSN

Decedent Filing

Spouse SSN

Spouse Decedent

Amended Return

Telephone

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

6A	<input checked="" type="checkbox"/>	Yourself	65 or older	Blind	
6B	<input type="checkbox"/>	Spouse	65 or older	Blind	

Total of 6A & 6B

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

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

Dependent First and Last Name	SSN	Relationship to you	Birth Date (mm/dd/yyyy)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

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

Mark this box and enter zero "0" on Lines 7 through 17.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12		7
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33		8
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME		9
10A	FEDERAL ITEMIZED DEDUCTIONS		10A
10B	FEDERAL STANDARD DEDUCTION		10B
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.		10C
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.		10D
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.		10E



6291

10F ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar. 10F

11 LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0." 11

12 YOUR LOUISIANA INCOME TAX 12

NONREFUNDABLE TAX CREDITS

13A FEDERAL CHILD CARE CREDIT 13A

13B 2011 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT 13B

13C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2007 THROUGH 2010 13C

13D 2011 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 13D

5 4 3 2

13E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2010 13E

14 EDUCATION CREDIT 14

15 OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10 15

16 TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15. 16

17 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0". 17

18 CONSUMER USE TAX No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2. 18

19 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18. 19

REFUNDABLE TAX CREDITS

20 2011 LOUISIANA REFUNDABLE CHILD CARE CREDIT 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 2011 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 21

5 4 3 2

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 2011 – Attach Forms W-2 and 1099.	24
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2010	25
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING	26
	Enter name of partnership. _____	
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2011	27
28	AMOUNT PAID WITH EXTENSION REQUEST	28
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28.	29
30	OVERPAYMENT	30
31	UNDERPAYMENT PENALTY – <i>If you are a farmer check the box.</i>	31
32	ADJUSTED OVERPAYMENT – <i>If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 48, subtract Line 30 from Line 31, and enter the balance on Line 49.</i>	32
DONATIONS OF LINE 32		
33	THE MILITARY FAMILY ASSISTANCE FUND	33
34	COASTAL PROTECTION AND RESTORATION FUND	34
35	THE START PROGRAM	35
36	WILDLIFE HABITAT AND NATURAL HERITAGE TRUST FUND	36
37	LOUISIANA PROSTATE CANCER TRUST FUND	37
38	LOUISIANA ANIMAL WELFARE COMMISSION	38
39	COMMUNITY-BASED PRIMARY HEALTH CARE FUND	39
40	NATIONAL LUNG CANCER PARTNERSHIP	40
41	LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	41
42	LOUISIANA FOOD BANK ASSOCIATION	42
43	LOUISIANA BICENTENNIAL COMMISSION AND BATTLE OF NEW ORLEANS BICENTENNIAL COMMISSION	43
44	MAKE-A-WISH FOUNDATION OF THE TEXAS GULF COAST AND LOUISIANA	44
45	TOTAL DONATIONS – Add Lines 33 through 44.	45



Social Security Number

REFUND OR AMOUNTS DUE LOUISIANA

46	SUBTOTAL – Subtract Line 45 from Line 32 to determine the amount of overpayment available for credit or refund.		46
47	AMOUNT OF LINE 46 TO BE CREDITED TO 2012 INCOME TAX	CREDIT	47
48	AMOUNT TO BE REFUNDED – Subtract Line 47 from Line 46. If you file a paper return, you will receive your refund on an Electronic Access Card (prepaid card).	REFUND	48
49	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19.		49
50	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND		50
51	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND		51
52	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND		52
53	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION		53
54	INTEREST		54
55	DELINQUENT FILING PENALTY		55
56	DELINQUENT PAYMENT PENALTY		56
57	UNDERPAYMENT PENALTY – If you are a farmer check the box.		57
58	BALANCE DUE LOUISIANA – Add Lines 49 through 57.		58

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

Status

Contribution and Donation

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 in order 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 use of an Electronic Access Card (prepaid card).

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

Name Address

FOR OFFICE USE ONLY

Field Flag

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Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2012

Mail to: Department of Revenue

**SPEC
CODE**



Nonresident and Part-Year Resident (NPR) Worksheet

Federal Louisiana

1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		

Additions 2011 Adjustments to Income

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31.		
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		



SCHEDULE F - NR 2011 REFUNDABLE TAX CREDITS

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

1A	Yourself <input type="checkbox"/>	Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State Identification _____	State of issue _____ State of issue _____
1B	Spouse <input type="checkbox"/>	Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State Identification _____	State of issue _____ 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.

Credit Description	Code	Amount of Credit Claimed
2 _____	2	
3 _____	3	
4 _____	4	
5 _____	5	
6 _____	6	
7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6 and enter here and on Form IT-540B-2D, Line 23.	7	

SCHEDULE H - NR 2011 MODIFIED FEDERAL INCOME TAX DEDUCTION

- | | | |
|----------|--|----------|
| 1 | Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55. | 1 |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 |
| 3 | Add Lines 1 and 2 and enter the result here and on Form IT-540B-2D, Line 10D. | 3 |



SCHEDULE G - NR 2011 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

		Deaf	Loss of Limb	Mentally incapacitated	Blind		1D
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.	1E
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**

2B Multiply Line 2A by 40 percent. Round to the nearest dollar. **2B**

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A Enter the amount of eligible federal credits. **3A**

3B Multiply Line 3A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25. **3B**

ADDITIONAL NONREFUNDABLE CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed
4	_____		4
5	_____		5
6	_____		6
7	_____		7
8	_____		8
9	_____		9
10	OTHER NONREFUNDABLE TAX CREDITS - Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and enter on Form IT-540B-2D, Line 15.		10



CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F-NR – Credit Codes

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

Schedule G-NR – Credit Codes

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
Qualified Playgrounds	150
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	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
Dedicated Research.	220
New Jobs Credit.	224
Refunds by Utilities.	226
Eligible Re-entrants	228

Schedule F-NR – Credit Codes

Description	Code
Wind and Solar Energy Systems	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
Sugarcane Trailer Conversion or Acquisition.	69F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Research and Development.	72F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F

Schedule G-NR – Credit Codes

Description	Code
Neighborhood Assistance	230
Cane River Heritage.	232
LA Community Economic Development.	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 Employment of Resident	256
Capital Company	257
LA Community Development Financial Institution (LCDFI)	258
New Markets	259
Brownfields Investor Credit	260
Motion Picture Infrastructure	261
Angel Investor	262
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299
Biomed/University Research	300
Tax Equalization.	305
Manufacturing Establishments	310
Enterprise Zone	315
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399

2011 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 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 (add amounts in each column)						
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.	\$



2011 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 \$25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 20.

1. Enter the amount of 2011 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 27, Line 11. 1 _____ **.00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2011, 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 here. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 21. 4 _____ **.00**

On Form IT-540B, Line 21 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.

