

Instructions for Preparing your 2012 Nonresident and Part-Year Resident Income Tax Return

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2012, complete Lines 1 through 6D. In the appropriate boxes above Line 7, enter the total amount of wages and income even though you may not be required to file a federal return and mark the box to the right. Skip to Line 17, enter zero "0" and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household, you must show the name of the qualifying person in the space provided, if the person is not a dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return, you are age 65 or over, or you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Enter the amount of your Federal Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Federal column, Line 12. If your Federal Adjusted Gross Income is less than zero, enter zero "0."

Line 8 – Enter the amount of your Louisiana Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Louisiana column, Line 33. If your Louisiana Adjusted Gross Income is less than zero, enter zero "0."

Line 9 – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage, for example 48.32 percent. **Do not round up.** The percentage cannot exceed 100 percent. When Federal Adjusted Gross Income is less than Louisiana income, the ratio shall be 100 percent (R.S. 47:293(10)).

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

Line 10A – If you itemized your deductions on your federal return, enter on Line 10A the amount of your federal itemized deductions, shown on Form 1040, Schedule A, Line 29.

Line 10B – If you itemized your deductions on your federal return, and your filing status is 1 or 3, enter \$5,950; 2 or 5, enter \$11,900; 4, enter \$8,700.

Line 10C – Subtract Line 10B from Line 10A. If less than zero, enter zero "0."

Line 10D – If you claimed federal disaster relief credits on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H-NR to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. However, the credits must be utilized on your federal return. Attach a copy of your federal return that indicates the amount of the credit, a copy of Federal Form 3800, and a copy of the appropriate IRS form to substantiate the amount of the credit.

If you have not claimed federal disaster relief credits, enter your federal income tax liability on Line 10D. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ**, Line 10.
- Federal Form **1040A**, Line 35.
- Federal Form **1040**, Line 55, less the amount from Form 4972 included on Line 44.

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit associated with Louisiana income that was claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credits, Schedule G-NR, Line 3.

Line 10E – Add Lines 10C and 10D.

Line 10F – Multiply Line 10E by the percentage on Line 9. This amount of deduction is the portion applicable to your Louisiana income.

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

Line 12 – Calculate your Louisiana income tax by using the Tax Computation Worksheet below. **DO NOT USE RESIDENT TAX TABLES.**

Tax Computation Worksheet (Keep this worksheet for your records.)

A	Taxable Income: Enter the amount from Form IT-540B, Line 11.	A		00
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), enter \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), enter amount from Line A.	B		00
C1	Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, enter \$9,000; if 1 or 3, enter \$4,500.	C1		00
C2	Credit for Dependents: Enter \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Form IT-540B, Line 6C.	C2		00
C3	Total: Add Lines C1 and C2.	C3		00
D	Ratio: Enter the ratio from Form IT-540B, Line 9.	D		%
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D.	E		00
F	Taxable First Bracket: Subtract Line E from Line B. Multiply balance by 2% and enter the result in the TAX column.	F		00
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, enter the balance or \$37,500 (\$75,000 if filing status is 2 or 5), whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4%, and enter the result in the TAX column.	G		00
H	Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5), from Line A, and enter the balance. If less than zero, enter "0." Multiply the balance by 6%, and enter the result in the TAX column.	H		00
I	Total Tax: Add the amounts in the TAX column on Lines F, G, and H. Enter here and on Form IT-540B, Line 12.	I		00

2012 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, Line 48 or Federal Form 1040A, Line 29.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">Federal Adjusted Gross Income</th> <th style="text-align: left;">Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>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 2012. 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 2012.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 12.	3		.00								
4	Add the amounts of Nonrefundable credits from Form IT-540B, Lines 14 and 15.	4		.00								
5	Subtract Line 4 from Line 3.	5		.00								
6	If Line 5 is less than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A, above) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 5 above is less than or equal to zero, enter zero "0" on Form IT-540B, Lines 13B and 13C. Stop here; you are finished with the worksheet.	6										
Use Lines 7 through 10 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2008 through 2011 utilized for 2012.												
7	If Line 5 above is greater than zero, enter the amount from Line 5.	7		.00								
8	Enter the amount of any Child Care Credit Carryforward from 2008 through 2011.	8		.00								
9	Subtract Line 8 from Line 7.	9		.00								
10	If Line 9 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2012 is equal to Line 7 above. Enter the amount from Line 7 above on Form IT-540B, Line 13C. If Line 9 is less than zero, subtract Line 7 from Line 8 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2008 through 2011 that can be carried forward to 2013. Also, your entire Child Care Credit for 2012 (Line 2 or 2A, above) will be carried forward to 2013. Stop here; you are finished with the worksheet.	10		.00								
Use Lines 11 through 15 to determine the amount of Child Care Credit Carryforward utilized from 2008 through 2011 plus any amount of your 2012 Child Care Credit.												
11	If Line 9 above is greater than zero, enter the amount of carryforward shown on Line 8 above on Form IT-540B, Line 13C.	11										
12	If Line 9 above is greater than zero, enter the amount from Line 9.	12		.00								
13	Enter the amount of your 2012 Child Care Credit (Line 2 or Line 2A, above).	13		.00								
14	Subtract Line 13 from Line 12.	14		.00								
15	If Line 14 is greater than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A, above) has been utilized. Enter the amount from Line 13 above on Form IT-540B, Line 13B. Stop here; you are finished with the worksheet.	15										
Use Line 16 to determine what amount of your 2012 Child Care Credit you can claim.												
16	If Line 14 above is less than zero, the amount on Line 12 above is the amount of your 2012 Child Care Credit. Enter the amount from Line 12 on Form IT-540B, Line 13B.	16										
Use Line 17 to determine the amount of your 2012 Child Care Credit to be carried forward to 2013.												
17	If Line 14 above is less than zero, subtract Line 12 from Line 13 to compute your Child Care Carryforward to 2013. Enter the result here and keep this amount for your records.	17		.00								

2012 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)

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 GREATER THAN \$25,000 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 Children and Family Service. 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 Rating, and the rating award date.

1	Enter the amount of 2012 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, 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) _____ On Form IT-540B, Line 13D 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.			
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 2012.	4		.00
5	Enter the amount from Form IT-540B, Line 12.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Lines 13B, 13C, 14, and 15.	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 2012 (Line 4) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Line 13D and 13E. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2008 through 2011 utilized for 2012.				
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 2008 through 2011.	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 2012 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Line 13E. 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 2008 through 2011 that can be carried forward to 2013. Also, your entire School Readiness Credit for 2012 (Line 4) will be carried forward to 2013. 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 2008 through 2011 plus any amount of your 2012 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, Line 13E.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2012 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 2012 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Line 13D. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2012 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2012 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Line 13D.			
Use Line 19 to determine the amount of your 2012 School Readiness Credit to be carried forward to 2013.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2013. Enter the result here and keep this amount for your records.	19		.00

2012 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 22.

1. Care Provider Information Schedule – Complete columns A through D 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. 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 the IRS 2012 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
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2012 in column G. See the definitions on page 22 for information on Qualified Expenses.

E		F	G
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2012 for the person listed in column E
First	Last		
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column G, 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 20A.	3	.00																												
4	Enter your earned income. See the definitions on page 22.	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 20B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Line 7 is:</th> <th style="text-align: left; border-bottom: 1px solid black;">over</th> <th style="text-align: left; border-bottom: 1px solid black;">but not over</th> <th style="text-align: left; border-bottom: 1px solid black;">decimal amount</th> </tr> <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> </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 and enter the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 20.	11	.00																												



2012 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 \$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.

- Enter the amount of 2012 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 25, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2012, 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)

- 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) _____ . _____
- Add lines (i) through (iv) and enter the result here. Be sure to include the decimal. 3 _____ . _____
- 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.

