

IT-540B WEB-BC 2024 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
(Page 1 of 4)

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

- Mark Box:**
- Name Change
 - Decedent Filing
 - Spouse Decedent
 - Address Change
 - Amended Return
 - NOL

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 Part-Year Return

Your Date of Birth
 Spouse's Date of Birth
 Decedent's Date of Death
 Spouse's Date of Death

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

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

6 EXEMPTIONS:

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 six 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

WEB

62565

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, Line 20.
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, skip Lines 10A through 10D, enter a zero "0" on Line 10E, and go to Line 11.

10A	FEDERAL ITEMIZED DEDUCTIONS
10B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES
10C	FEDERAL STANDARD DEDUCTION
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B.
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the nearest dollar.
11	LOUISIANA NET INCOME – Subtract Line 10E 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 5
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"/>
11	<input type="text"/>
12	<input type="text"/>
13	<input type="text"/>
14	<input type="text"/>

15	2024 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 the instructions and the Refundable Care Credit Worksheet.
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	2024 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 the Refundable School Readiness Credit Worksheet. 5 Star <input type="checkbox"/> 4 Star <input type="checkbox"/> 3 Star <input type="checkbox"/> 2 Star <input type="checkbox"/>
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A and 15B.

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	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS
21	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

19	<input type="text"/>
20	<input type="text"/>
21	<input type="text"/>



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

CONTINUE ON NEXT PAGE.



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

2024 Nonresident and Part-Year Resident (NPR) Worksheet

Main worksheet table with columns for Federal and 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 on Line 12 in the Louisiana column.

Subtractions table with columns for Exempt Income Description, Code, and Amount, rows 18A-19 and 20.

Code key table with columns for Description and Code, listing various exemptions and their corresponding codes.



WEB



ATTACH TO RETURN IF COMPLETED.

2024 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 24-007 on LDR’s website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
1. **Elementary and Secondary School Tuition** – La. 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 \$6,000. 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** – La. 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 \$6,000. 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** – La. 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 \$6,000. 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 canceled 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 \$6,000.**

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 \$6,000, 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.

Input field for Social Security Number

SCHEDULE C-NR – 2024 NONREFUNDABLE PRIORITY 1 CREDITS

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

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

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE D-NR – 2024 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"/>
---	---	------------------------

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 Advisory Board	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	American Red Cross	10	<input type="text"/>

DONATIONS OF LINE 1	11	Louisiana National Guard Honor Guard for Military Funerals	11	<input type="text"/>
	12	Louisiana State Troopers Charities, Inc.	12	<input type="text"/>
	13	Louisiana Coalition Against Domestic Violence	13	<input type="text"/>
	14	Dreams Come True, Inc.	14	<input type="text"/>
	15	Sexual Trauma Awareness and Response (STAR)	15	<input type="text"/>
	16	Maddie's Footprints	16	<input type="text"/>
	17	University of New Orleans Foundation	17	<input type="text"/>
	18	Southeastern Louisiana University Foundation	18	<input type="text"/>
	19	Holden's Hope	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"/>
----	---	-------------------------





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE J-NR – 2024 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.

Table for additional nonrefundable priority 3 credits with columns for Credit Description, Credit Code, and Amount of Credit Claimed.

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

Grid of allowed codes and descriptions for lines 6-11, including categories like Organ Donation, Refunds by Utilities, and LA Import.

CONTINUE ON NEXT PAGE.



WEB

62574



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2024 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 the instructions.

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, Louisiana School Readiness Tax Credit, 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 2024 Publication 503 for information on "Due Diligence." Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing. 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.

Table with 5 columns: A (Care provider's name), B (Address), C (Identifying number), D (Facility license number), E (Amount paid). Includes a grid for data entry with .00 values.

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 2024 in column H. See the definitions in the instructions for information on Qualified Expenses.

Table with 3 columns: F (Qualifying person's name), G (Qualifying person's Social Security Number), H (Qualified expenses). Includes a grid for data entry with .00 values.

Summary table with 3 columns: Line number, Description, Amount. Includes calculations for lines 3-11, resulting in X .50 for line 10.



WEB

62577



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2024 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

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

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under La. 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, *Louisiana School Readiness Tax Credit*, 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 2024 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 2024 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 2024, 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
-----------	------------------------

2024 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 2. NOTE: Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.	1		.00								
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <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 2024. 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 2024.	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 2024 (Line 2 or 2A above) will be carried forward to 2025. Also, any available carryforward from 2019 through 2023 will be carried forward to 2025. 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 2019 through 2023 utilized for 2024.

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 2019 through 2023.	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 2024 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 2019 through 2023 that can be carried forward to 2025. Also, your entire Child Care Credit for 2024. (Line 2 or 2A above) will be carried forward to 2025. 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 2019 through 2023 plus any amount of your 2024 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 2024 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 2024 (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 2024 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 2024 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 2024 Child Care Credit to be carried forward to 2025.

15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2025. 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
-----------	------------------------

2024 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)

See instructions on page 19.

1	Enter the amount of 2024 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 2024, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 20px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 20px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 20px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 20px;">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 2024.	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 2024 (Line 4) will be carried forward to 2025. Also, any available carryforward from 2019 through 2023 will be carried forward to 2025. 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 2019 through 2023 utilized for 2024.				
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 2019 through 2023.	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 2024 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 2019 through 2023 that can be carried forward to 2025. Also, your entire School Readiness Credit for 2024 (Line 4) will be carried forward to 2025. 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 2019 through 2023 plus any amount of your 2024 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 2024 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 2024 (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 2024 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2024 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 2024 School Readiness Credit to be carried forward to 2025.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2025. Enter the result here and keep this amount for your records.	19		.00



WEB

62580