



2010 Louisiana NONRESIDENT & PART-YEAR RESIDENT Income Tax Return

Check your refund status at

revenue.louisiana.gov/refund

or by calling 1.888.829.3071 or 225.922.3270, AVAILABLE 24 HOURS A DAY.

You can also pay your Louisiana Individual Income Tax by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1.800.2PAY.Tax (1.800.272.9829).

DISCOVER MasterCard VISA

	^{в- web} 2010 L	OUISIANA NC	ONRES	SIDENT			IMP	ORTANT!		
For na chang mark	je, 🗀 AND P	ART-YEAR R	ESIDE	NT		You mus order	t print you as shown o	r SSN belo on your fed	w in the eral retu	same urn.
For de dent fil	ling,	ne	Init. Last na	.me	Suffix	K Your Social				
mark b Spous deced	ent,	, spouse's name	Init. Last na	ime	Suffix	Security C Spouse's				
For ad	Idress Present home	e address (number and street inc	luding apartme	ent number or rural rout		Social Security				
mark t For an	nend- City Town o	or APO		State	ZIP		Area code ai	nd daytime te	elephone r	number
ed retu mark b	urn, 🖵 🛛						Ш			
		Print the appropriate number in t must agree with your federal ref							-	
	Print a "1	1" in box if single .		6 EXEMPTIONS:	: 65 or	_				
	Print a "3	2" in box if married filing joi 3" in box if married filing se	parately.	6A X Yourself	older	Blind	ł			al of
	Print a "	4" in box if head of househo 5" in box if qualifying widow	/(er).	6B Spouse	65 or older	Blind	k		6A 8	& 6B
6C DI		on is not your dependent, print name pendent information below. If y		re than 6 dependents	s, attach a sta	tement to y	our return	with the		
re	quired information. Print	the total number from Federa	al Form 1040	A, Line 6c, or Federa	al Form 1040,	Line 6c in	the boxes	here.	6C	
	First Name	Last Name	Social	Security Number	Relatio	nship to yo	bu	Birth Date	e (mm/dd/	/уууу)
If vo	u are not required to f	ile a federal		6D	TOTAL EXEMI		•	·	6D	
	return, indicate	wages here. 🤎 📃				box and ei	nter zero '	"0" on Lin	e 17. (
7	FEDERAL ADJUSTED G NPR worksheet, Federal	ROSS INCOME – Print the amou column, Line 12.	Int of your Feo	leral Adjusted Gross In	come from the	7	L <u>j</u> _	<u> </u>		00
8	LOUISIANA ADJUSTED (the NPR worksheet, Louis	GROSS INCOME – Print the amo siana column, Line 33.	ount of your Lo	ouisiana Adjusted Gros	s Income from	8	L,_	LL,		00
9		DJUSTED GROSS INCOME TO it to two decimal places in the pe				9	C			%
If you Line 1	did not itemize your ded	luctions on your federal return,	, leave Lines	10A, 10B, and 10C bl	ank and go to					
10A	FEDERAL ITEMIZED DED	OUCTIONS - Leave blank if you did	not itemize. If	you did itemize, print th	e amount of	10A		ПТ		00
	,	uctions from Federal Form 1040, S EDUCTION – Leave blank if you	,		nd vour filing		L.)		++	
10B	status is 1 or 3, print \$5,7	'00; 2 or 5, print \$11,400; or 4, pr	int \$8,400.			10B		<u> </u>	++	
10C	blank if you did not itemiz				result. Leave	10C		<u> </u>	<u>Ц</u>	
10D	FEDERAL INCOME TAX decreased by a federal di instructions, page 21.	 See instructions, page 15. If yo saster credit allowed by IRS, con 	our tederal inc nplete Schedu	ome tax has been le H-NR, and mark boy	(. See	10D	L <u>;</u> _	Ц.		00
10E	TOTAL DEDUCTIONS -	Add Lines 10C and 10D and prin	t the result.			10E	<u> </u>			00
	I						1 A A A A A A A A A A A A A A A A A A A			



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Print your Social Security Number. (

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10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar and print the result.
11	LOUISIANA NET INCOME - Subtract Line 10F from Line 8. If less than zero, print "0."
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet, page 15 to calculate the amount of your Louisiana income tax.

S	13A	FEDERAL CHILD CARE CREDIT – Print the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2010 Louisiana Nonrefundable Child Care Credit.
	13B	2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet, page 25.
CREDITS	13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009 – See Nonrefundable Child Care Credit Worksheet, page 25.
TAX	13D	2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim the credit on this line. See Nonrefundable School Readiness Credit Worksheet, page 26. 5 4 3 2
MUND:	13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009 – See Nonrefundable School Readiness Credit Worksheet, page 26.
NONREFUNDABLE	14	EDUCATION CREDIT – A credit of \$25 is available for each qualified dependent who attended school from kin- dergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents by \$25 and print the result.
ž	15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10
	16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15 and print the result.

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11	<u> </u>	<u>, </u>	\Box	00
12	<u> </u>	<u>, </u>	\Box .	00
	r.	-		

13A

13B

13C

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13E						00
14			[00
15	Ξ,					00
16	\Box					00

17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12 and print the result. If the result is less than zero, or you are not required to file a federal return, print zero "0".				
18	CONSUMER USE TAX You must mark one of these boxes.				
19	9 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18 and print the result.				

	20	2010 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 Refundable Child Care Credit Instructions and Worksheet, pages 24 and 27.	20						
CREDITS	20A	Print the qualified expense amount from the Refundable Child Care Credit Worksheet, page 27, Line 3.	20A						
	20B	Print the amount from the Refundable Child Care Credit Worksheet, page 27, Line 6.							
REFUNDABLE TAX	21	2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet, page 28. 5 4 3 2	21						
REFUN	22	LOUISIANA CITIZENS INSURANCE CREDIT – See instructions, page 16.	22						
œ	23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23						



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CONTINUE ON NEXT PAGE

Print the first 4 characters of vour last name]	
in these boxes.	WEB	CONT





Print your Social Security Number.

	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2010 – Attach Forms W-2 and 1099.	24	00
S	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2009	25	
PAYMENTS	26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – See instructions, page 16. Enter name of partnership.	26	00
PA	27	AMOUNT OF ESTIMATED PAYMENTS FOR 2010	27	00
	28	AMOUNT PAID WITH EXTENSION REQUEST	28	
		,		
	29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, 21 through 28 and print the result. Do not include amounts on Line 20A and 20B.	29	00
	30	OVERPAYMENT – If Line 29 is equal to Line 19, print zero "0" on Lines 30 through 46 and go to Line 47. If Line 29 is greater than Line 19, subtract Line 19 from Line 29 and print the result here. Your overpay- ment may be reduced by Underpayment of Estimated Tax Penalty. If Line 29 is less than Line 19, print zero "0" on Lines 30 through 45 and go to Line 46.	30	00
	31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29 and Form <i>R</i> -210NR. If you are a farmer, see instructions on page 16 and check the box.	31	00
	32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero "0" here, subtract Line 30 from Line 31, and print the balance on Line 46.	32	00
	33	THE MILITARY FAMILY ASSISTANCE FUND – See instructions, page 16.	33	
	34	COASTAL PROTECTION AND RESTORATION FUND – See instructions, page 16.	34	00
	35	THE START PROGRAM – See instructions, page 16.	35	00
VE 32	36	WILDLIFE HABITAT AND NATURAL HERITAGE TRUST FUND – See instructions, page 16.	36	
OF LIN	37	LOUISIANA PROSTATE CANCER TRUST FUND – See instructions, page 17.	37	, 00
DONATIONS	38	LOUISIANA ANIMAL WELFARE COMMISSION – See instructions, page 17.	38	
DONA	39	COMMUNITY-BASED PRIMARY HEALTH CARE FUND - See instructions, page 17.	39	
	40	NATIONAL LUNG CANCER PARTNERSHIP – See instructions, page 17.	40	00
	41	LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND – See instructions, page 17.	41	
	42	TOTAL DONATIONS – Add Lines 33 through 41. Print the result.	42	00



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PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number. (

	43	SUBTOTAL – Subtract amount printed on Line 42 from Line 32 to determine the amount of overpayment available for credit or refund.
	44	AMOUNT TO BE CREDITED TO 2011 INCOME TAX – Print the amount of Line 43 that you wish to credit to 2011.
	45	AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result. Use REFUND Address 2 below.
	46	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and print the result. If you entered an amount here from Line 32, complete Lines 47, 48, and 49, print zero "0" on Lines 50 through 53 and go to Line 54.
DUE	47	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND – See instructions, page 17.
TAX I	48	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND See instruc- tions, page 17.
D OR	49	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND See instructions, page 17.
EFUND	50	INTEREST – From the Interest Calculation Worksheet, page 29, Line 5.
œ	51	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 29, Line 7.
	52	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 29, Line 7.
	53	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29 and Form R-210NR. If you are a farmer, see instructions on page 17 and check the box.
	54	BALANCE DUE LOUISIANA – Add Lines 46 through 53 and print the result. Use address 1 below. For electronic payment options, see page 2. PAY THIS AMOUNT.



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.						
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			



Print your Social Security Number. (



Nonresident and Part-Year Resident (NPR) Worksheet

	See instructions for completing the NPR worksheet beginning on page 17.	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. Print the amount in the Federal column on IT-540B, 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.		
	2010 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 and print the result.		
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 – See instructions, page 18.		
23	START Savings Program Contribution – See instructions, page 18.		
24	Military Pay Exclusion – See instructions, page 19.		
25	Road Home – See instructions, page 19.		
26	Recreation Volunteer or Volunteer Firefighter - See instructions, page 19.		
27	Voluntary Retrofit Residential Structure – See instructions, page 19.		
28	IRC 280(C) Wage Expense Adjustment - See instructions, page 19.		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education – See instructions, page 19.		
30	Capital Gain from Sale of Louisiana Business – See instructions, page 19.		
31	Other Exempt Income – See instructions, page 19. Identify:		
32	Total Exempt Income – Add lines 16 through 31 and print the result.		
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and print here and on IT-540B, Line 8.		





2010 Louisiana School Expense Deduction Worksheet

Yo	ur Name	Your Social Security Number
1	This worksheet should be used to calculate the three School Expense	Productions listed below. These deductions may only be taken for school

- 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 50 percent of 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, print "homeschooled." Print 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			
Α								
В								
с								
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.

Qualifying Expense		List the amour	nt paid for each	student as liste	ed in Section II.	
Qualitying Expense	А	В	С	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Studen t – Print 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.

Print the total Elementary and Secondary School Tuition Deduction.	\$
Print the total Educational Expenses for Home-Schooled Children Deduction.	\$
Print the total Educational Expenses for a Quality Public Education Deduction.	\$
Print the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$



SCH	~		2010 REFUNDABLE TAX CRE	Print your Social Se	curity	Number	. (Ē						
1	Credit for	amounts	paid by certain military servicemembers	for obtaining Louisiana Hunting and Fish	ing Lice	enses. Se	ee instr	ructio	ons, pa	ge 19.				
1A	Yourself		Date of Birth (MM/DD/YYYY)	Driver's License numb	er						-	e of issu		
1B	Spouse		Date of Birth (MM/DD/YYYY)	Driver's License numb or State Identification	er —						Jian	e of issu e of issu		
1C	Depender	nts: List de	ependent names.											
	Depe	endent na	me			Date of	f Birth ((MM/	DD/YY	YY)				
						Date of	f Birth ((MM/	DD/YY	YY)				
	-					Date of		•		,				
	Depe	endent na	me			Date of	f Birth ((MM/	/DD/YY	YY)				
1D	Print the t	otal amou	nt of fees paid for Louisiana hunting and	I fishing licenses purchased for the listed	individ	uals.		1D			_ ,			00
			INDABLE CREDITS	-			0							
Ente	r descripti	ion and a	Credit Descriptic	ar amount. See instructions beginni	-	page / Code	9.		Amou	int of	Crec	lit Cla	ime	d
2						F]	2			<u> </u>			00
3						F]	3	Ċ,		Ć.			00
4						F]	4	Ĺ,		Ĺ,			00
5						F		5	Ľ,		Ľ,			00
6						F]	6	Ľ,		Ľ,			00
7		R REFUNI 3, Line 23	DABLE TAX CREDITS - Add Lines 1D, 2	2 through 6 and print here and on Form				7	Ċ,		Ċ,			00

Description	Code	Description	Code	Description	Code	Description	Code	
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F	
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F	
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F	
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business -	67F	Research and Development	72F	
Prison Industry Enhancement	55F	Angel Investor	61F	Supported Child Care School Readiness Fees and	0/1	Other Refundable Credit	80F	
Urban Revitalization	56F	Musical and Theatrical Productions	62F	Grants to Resource and Referral Agencies	68F			

SCHEDULE H - NR 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55. See instructions, page 21.	1	.,		,].	00
2	Print the amount of federal disaster credits allowed by IRS. See instructions, page 21.	2	.,	Ľ	$ \int $	\Box	00
3	Add Lines 1 and 2 and print the result here and on Form IT-540B, Line 10D. Mark the box on Line 10D to indicate that your income tax deduction has been increased.	3	.,	L,	,].	00





ATTACH TO RETURN IF COMPLETED.

Print your Social Security Number. (

SCHEDULE G - NR 2010 NONREFUNDABLE TAX CREDITS

1	CRE these	DIT FOR CERT e disabilities	'AIN DI	SABILITIE	ES - Mark an "X	(" in the	approp	oriat	e boxes. Only one credit is allowed per person	. See instruc	tions on page 21 for definitions of
			Deaf	Loss of Limb	Mentally incapacitated	Blind				1D	
	1A	Yourself					1	D	Print the total number of qualifying individuals. Only one credit is allowed per person.	15	
	1B	Spouse					1	E	Multiply Line 1D by \$100 and print the result.	1E	
	1C	Dependent *									
	*	List dependen	t name	s here. 🕨							
2	CRE	DIT FOR CONT	RIBUT	IONS TO	EDUCATIONA	L INSTI	τυτιο	NS			
	2A	Print the value tions, page 21.		outer or oth	ner technological	equipme	ent don	nateo	d. Attach Form R-3400. See instruc-	2A	00
	2B	Multiply Line 2	A by 4	0 percent	and print the re	nearest dollar.	2B	00			
3	CREDIT FOR CERTAIN FEDERAL TAX CREDITS										
	ЗA	Print the amou	unt of e	ligible fed	eral credits. Se	e 21.	3A	00			
	3B		,			is less. This credit is limited to \$25.	3B	00			
ADD		NAL NONRI	TON	DABLE	CREDITS						

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 22. Credit Description Credit Code Amount of Credit Claimed

0...



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

Description	Code
Other	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

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	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 Resident	256

Description	Code
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399



