LOUISIANA FILE ONLINE Fast. Easy. Absolutely Free.

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Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With <u>Louisiana File Online</u> and direct deposit, you can receive your refund within 21 days.

IT-540B WEB 2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

IMPORTANT!

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

Name Change	Your first name Init. Last na			me Suffix			Suffix	Your SSN		
Decedent Filing	If joint return, spouse's name	nit. l	Last name				Suffix	Spouse's SSN		
Spouse Decedent	Present home address (number and street inclu	ıding	apartment nur	nbei	r or rural rou	ite)				
Amended Return	City, Town, or APO				State ZIP Area code and			Area code and daytime tele	bhone number	
	Your Date of Birth (mmddyyyy)		6 6	•	ouse's Dat (mmddy :MPTIONS	ууу)	th			
	Enter a "1" in box if single .		6A	X	Yourself		65 or older	Blind	Total of	
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.					Spouse		65 or older	Blind	6A & 6B	
	If the qualifying person is not your dependent, enter nam Enter a "5" in box if qualifying widow(er) .	ne he	ere							

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.

Image: second	m/dd/yyyy
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6D TOTAL EXEMPTIONS - Total of 6A, 6B, and 6C

6482

6D

6C



lf y	you a	re not required to file a federal return, indicate wages here.	ox and enter zero "0" on Line 17. (
	7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7
	8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.	8 00
	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%.	9
		If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go to Line 10D.	_
	10A	FEDERAL ITEMIZED DEDUCTIONS	10A 00
	10B	FEDERAL STANDARD DEDUCTION	10B
	10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C 00
	10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H-NR.	10D00
	10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E 00
	10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F 00
	11	LOUISIANA NET INCOME - Subtract Line 10F from Line 8. If less than zero, enter "0."	11 00
	12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.	12 00
	13A	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2013 Louisiana Nonrefundable Child Care Credit.	13A 00
LS	13B	2013 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.	13B
CREDITS	13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 – See Nonrefundable Child Care Credit Worksheet.	13C
TAX C	13D	2013 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.	13D
NDABLE TAX	130	5 4 3 2	
	13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 – See Nonrefundable School Readiness Credit Worksheet.	13E 00
NONREFU	14	EDUCATION CREDIT	14 00
NO	15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15 00
	16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16 00
	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."	
	18	CONSUMER USE TAX No use tax due. Amount from the Consumer Use You must mark one of these boxes. No use tax due. Tax Worksheet, Line 2.	1800

19

CONTINUE ON NEXT PAGE

WEB

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Enter tl	ne first		
4 chara	acters of		
your la	st name		
in these	e boxes.		

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

PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

20

20A

20B

21

22

23

	20	2013 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 instructions, page 22 and Refundable Child Care Credit Worksheet.							
CREDITS	20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.							
	20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.							
REFUNDABLE TAX	21	2013 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. 5 4 3 2							
REFUN	22	LOUISIANA CITIZENS INSURANCE CREDIT							
	23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7							

	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.	24
ΓS	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25
PAYMENTS	26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership.	26
РАУ	27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27
	28	AMOUNT PAID WITH EXTENSION REQUEST	28

29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, and 21 through 28. Do not include amounts on Line 20A and 20B.	29
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 37.	30
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29 and Form R-210NR. If you are a farmer, check the box.	31
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, subtract Line 30 from Line 31, and enter the balance on Line 37.	32
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.						
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX	CREDIT	35				
	AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34. If mailing to LDR, use Address 2	on the next page.					
36	Enter a "1" in box if you want to receive your refund on a MyRefund card.						
	Enter a "2" in box if you want to receive your refund by paper check.						
	Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund on a MyRefund Card.						
	DIRECT DEPOSIT INFO	RMATION					

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36 DND DNE	Enter a "1" in box if you want to receive your refund on a MyRefund card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund on a MyRefund Card.								00	
REF				DIREC	T DEPOSIT IN	FORMATION				
	Type: Ch	necking	Savings			forwarded to a financial outside the United States	? Yes		No]
	Routing Number				Account Number					
			Enter the first 4 characters of your last name in these boxes.	F		COMPLETE AND SIG	IN RETURI		B	6484

PLEASE PAPERCLIP	W-2S AND SCHEDULES	

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	37	AMOUNT YOU OWE - If Line 19 is greater than Line 29, subtract Line 29 from Line 19.	37	00
	38	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	38	
	39	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	39	00
NA	40	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	40	
E LOUISIANA	41	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	41	
DUE LO	42	ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND	42	
S	43	INTEREST – From the Interest Calculation Worksheet, page 29, Line 5.	43	00
AMOUNT	44	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 29, Line 7.	44	
4	45	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 29, Line 7.	45	
	46	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29, and Form R-210NR. If you are a farmer, check the box.	46	
	47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. If mailing to LDR, use address 1 below. For electronic payment options, see page 2.	47	
				DO NOT SEND CASH.

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 to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

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

Enter the first 4 characters of your last name in these boxes.	FOR OFFICE USE ONLY	Social Security Number, PTIN, or		
Individual Income Tax Return Calendar year return due 5/15/2014	Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550	SPEC CODE		
	2 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440	WEB 6485		



	See instructions for completing the NPR worksheet beginning on page 15.	Federal	Louisiana
		Feueral	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, 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.		

2013 Adjustments to Income

Additions	13	Interest and dividend income from other states and their political subdivisions	
	14	Recapture of START contributions	
Pd	15	Total – Add Lines 12, 13, and 14.	
	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:	
Subtractions	22	Native American Income	
acti	23	START Savings Program Contribution	
ubtr	24	Military Pay Exclusion	
S	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. Also, enter this amount on Form IT-540B, Line 8.	



2013 Louisiana School Expense Deduction Worksheet

Yo	ur Name	Your Social Security Numb	er
	This worksheet should be used to calculate the three School Expense	a Deductions 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 12-008 and 09-019 on LDR's website.
 - 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		
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. 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.							
	А	В	С	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.	\$





ATTACH TO RETURN IF COMPLETED.

SCHEDULE D-NR - 2013 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 32 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B.

	1	Adjusted Overpayment- From IT-5	40B, Line 32			1		00
			7	_		· · · · · · · · · · · · · · · · · · ·	7	
	2	The Military Family Assistance Fund	2	00	14	Louisiana Association of United Ways/LA 2-1-1	14	00
	3	Coastal Protection and Restoration Fund	3	00	15	Center of Excellence for Autism Spectrum Disorder	15	00
	4	SNAP Fraud and Abuse Detection and Prevention Fund	4	00	16	Alliance for the Advancement of End of Life Care	16	
	5	The START Program	5	00	17	American Red Cross	17	00
F LINE 1	6	Wildlife Habitat and Natural Heritage Trust Fund	6			New Opportunities Waiver Fund	18	
0	7	Louisiana Cancer Trust Fund	7	Image: 19 19 Image: 10 19 Image: 10 10 Image: 10 10	Friends of Palmetto Island State Park	19		
IONS	8	Louisiana Animal Welfare Commission	8		20	Dreams Come True, Inc.	20	
DONATIONS	9	National Lung Cancer Partnership	9		21	Louisiana Coalition Against Domestic Violence, Inc.	21	
ă	10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	10	00	22	Decorative Lighting on the Crescent City Connection	22	
	11	Louisiana Food Bank Association	11	00	23	Operation and Maintenance of the New Orleans Ferries	23	
	12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	00	24	Louisiana National Guard Honor Guard for Military Funerals	24	00
	13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	00	25	Bastion Community of Resilience	25	00
	26	TOTAL DONATIONS – Add Lines 2 on Form IT-540B, Line 33.	through 25. This amoun	t cannot be more tha	ın Line 1	I. Also, enter this amount 26		



	ATTACH TO RETURN IF COMPLETED.	Enter your Social Security Number.
SCI	HEDULE F-NR – 2013 REFUNDABLE TAX CR	EDITS
1	Credit for amounts paid by certain military service members	s for obtaining Louisiana Hunting and Fishing Licenses.
1A	Yourself Date of Birth (MM/DD/YYYY)	Driver's License number State of issue
		or State Identification State of issue
1B	Spouse Date of Birth (MM/DD/YYYY)	Driver's License number State of issue
		or State Identification State of issue
1C	Dependents: List dependent names.	
	Dependent name	Date of Birth (MM/DD/YYYY)
		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 ar	nd fishing licenses purchased for the listed individuals. 1D
	litional Refundable Credits	-
Ente	r description and associated code, along with the dol Credit Descripti	
		F ²
2		
3		F 3
4		F 4

Desci	ription	Code	Description	Code	Description	Code		Descriptio
7	OTHER REFUNDABLE on Form IT-540B, Line		EDITS - Add Lines 1D, ar	nd 2 through 6. Also	, enter this amount		7	
6						F	6	
5						F	5	Lj_

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems – Non-Leased	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F			School Readiness Child Care	0.55	Retention and Modernization	70F
Au Valorenn Natural Gas	511	Milk Producers	58F	Provider	65F	Conversion of Vehicle to	71F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care	66F	Alternative Fuel	/16
		rechnology commercialization	- 59F	Directors and Staff	00F	Research and Development	72F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Digital Interactive Media & Software	73F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral	C0F	Wind and Solar Energy Systems – Leased	74F
Urban Revitalization	56F	Musical and Theatrical Productions	62F	Agencies	68F	Other Refundable Credit	80F

SCHEDULE H-NR – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55 plus the tax amount from Federal Form 8960, Line 17.	1
2	Enter the amount of federal disaster credits allowed by IRS.	2
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark the box on Line 10D to indicate that your income tax deduction has been increased.	3









Enter your Social Security Number.

SCHEDULE G-NR – 2013 NONREFUNDABLE TAX CREDITS

1		DIT FOR CERT disabilities.	AIN DI	SABILITI	ES - Mark an "λ	(" in the a	appropria	te boxes. Only one credit is allowed per perso	n. See instructio	ns on page 20 for definitions of
			Deaf	Loss of Limb	Mentally incapacitated	Blind	1D	Enter the total number of qualifying individuals. Only one credit is allowed per	1D	
	1A	Yourself						person.	_	
	1B	Spouse					1E	Multiply Line 1D by \$100.	1E	
	1C	Dependent *								
	*	List dependen	t name	s here. 🕨						
2	CRE	DIT FOR CONT	RIBUT	IONS TO	EDUCATIONA	L INSTIT	UTIONS	8		
	2A	Enter the value	of com	puter or of	ther technologica	al equipm	ent donat	ed. Attach Form R-3400.	2A	
	2B	Multiply Line 2	A by 4	0 percent					2B	
3	CRE	DIT FOR CERT	AIN FE	EDERAL 1	TAX CREDITS					
	ЗA	Enter the amo	unt of e	eligible feo	deral credits.				3A	
	3B	Multiply Line 3	A by 10) percent.	Enter the result	t or \$25, v	whicheve	er is less. This credit is limited to \$25.	3В	

Additional NONRefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 20. Credit Description Credit Code Amount of Credit Claimed

4		4	
5		5	00
6		6	
7		7	
8		8	
9		9	
10	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B, Line 15.	10	

Description	Code	
Premium Tax	100	Dona
Commercial Fishing	105	Equip
Family Responsibility	110	Othe
Small Town Doctor/Dentist	115	Atcha
Bone Marrow	120	Orga
Law Enforcement Education	125	Hous
First Time Drug Offenders	130	Incap
Bulletproof Vest	135	Previ
Nonviolent Offenders	140	Recy
Owner of Newly Constructed	145	Basic
Accessible Home		New
Qualified Playgrounds	150	_
Debt Issuance	155	Refu

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
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
New Jobs Credit	224
Refunds by Utilities	226

Description	Code
Eligible Re-entrants	228
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
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399



