

General Information for Filing your 2010 Louisiana Nonresident and Part-Year Resident Individual Income Tax Return

- Please print in black ink only.
Free internet filing and E-pay services are available for most Louisiana taxpayers at www.revenue.louisiana.gov/fileonline.
See the inside back cover for What's New for 2010.

SPEC CODE [ ][ ][ ][ ]

This space on the fourth page of the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.

WHO MUST FILE A RETURN (Form IT-540B)

- 1. If you are a nonresident, or part-year resident, with income from Louisiana sources, who is required to file a federal individual income tax return, you must file a Louisiana return reporting income earned in 2010.
a. Write amounts only on those lines that are applicable.
b. Use only a pen with black ink.
c. Because this form is read by a machine, print your numbers clearly inside the boxes like this:
[0][1][2][3][4][5][6][7][8][9][X]

- d. All numbers should be rounded to the nearest dollar.
e. Numbers should NOT be printed over the pre-printed zeros in the boxes on the far right, which are used to designate cents (.00).
f. To avoid any delay in processing, use this form for 2010 only.
g. If you are filing an amended return, mark an "X" in the "Amended Return" box.

2. You must file a return to obtain a refund or credit if you overpaid your tax through: withholding, declaration of estimated tax, credit carried forward, composite partnership payments made on your behalf, or claiming a 2010 refundable child care credit.
3. If you are military personnel whose domicile is not Louisiana, you must report any nonmilitary Louisiana sourced income on Form IT-540B. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.
If you are military personnel whose home of record is Louisiana and you meet the filing requirements of 1 or 2 above, you must file a return, regardless of where you were stationed. If you are single, you should file a resident return (Form IT-540), and report all of your income to Louisiana. If you are married, and both you and your spouse are residents of Louisiana, you should file a resident return (Form IT-540), and report all of your income to Louisiana. If you are married and one of you is NOT a resident of Louisiana, you may file as a resident (Form IT-540), or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse.

- 4. Surviving Spouses, Executors, Administrators, or Legal Representatives - A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box on the face of the return for the appropriate taxpayer, and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642 Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer found on the LDR website.
5. Exception - NONRESIDENT Professional Athletes - If you are a professional athlete, who either plays for a professional sports franchise, or who is a member of a professional sports association or league, you must file Form IT-540B-NRA, instead of Form IT-540B. Refer to Louisiana Administrative Code (LAC) 61.I.1305 on the LDR website at www.revenue.louisiana.gov/policies and Form IT-540B-NRA.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

Print your name, address, daytime telephone number, and Social Security Number on your return. If there is a change in your name or address since last year's return (for example, new spouse), mark the "Name Change" and/or "Address Change" box. In order to complete the address change, you must notify the Post Office and your account will reflect the change through automatic updates from the Post Office. Failure to notify the

Post Office of your address change will result in your account not being updated. A direct address update can also be accomplished by filing your tax return electronically.

FORMS

Forms and instructions are on the LDR website, www.revenue.louisiana.gov/taxforms.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed.

NOTE: Do not make any adjustments for refunds received, or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute (R.S.) 47:103(C) requires taxpayers, whose federal returns are adjusted, to furnish a statement which discloses the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany the amended state return.

WHEN TO FILE

- 1. A 2010 calendar year return is due on or before May 15, 2011.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Print your name and Social Security Number on your return and any correspondence. NOTE: On a joint return, print the names and Social Security Numbers on Form IT-540B in the same order that you listed them on your federal return.

A return for which a payment is due should be mailed to P.O. Box 3550, Baton Rouge LA 70821-3550. Print the last four digits of your Social Security Numbers on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at www.revenue.louisiana.gov/fileonline.

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



All other individual income tax returns should be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. Extensions must be filed before the due date of the return, and may be submitted on the LDR website at www.revenue.louisiana.gov/fileonline.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay the tax. Payments received after the due date will be charged interest and penalties.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request, Form R-19026, which is available on the LDR website at www.revenue.louisiana.gov/taxforms.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet on page 29.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state returns. If you have completed Schedule H to claim federal disaster relief credits, submit the specified forms as indicated in the instructions.

IT-540B

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

For amended return, mark box.

# 2010 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

### IMPORTANT!

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

Your first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your Social Security

Spouse's Social Security

Area code and daytime telephone number

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

- Print a "1" in box if **single**.
- Print a "2" in box if **married filing jointly**.
- Print a "3" in box if **married filing separately**.
- Print a "4" in box if **head of household**. \*
- Print a "5" in box if **qualifying widow(er)**.

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

### 6 EXEMPTIONS:

- 6A  Yourself  65 or older  Blind
- 6B  Spouse  65 or older  Blind

Total of 6A & 6B

**6C DEPENDENTS** – Print dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Print the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here.

6C

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

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

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

Mark this box and enter zero "0" on Line 17.

7	FEDERAL ADJUSTED GROSS INCOME – Print the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7	<input type="text"/>
8	LOUISIANA ADJUSTED GROSS INCOME – Print the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.	8	<input type="text"/>
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	<input type="text"/>

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 – Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.	10A	<input type="text"/>
10B	FEDERAL STANDARD DEDUCTION – Leave blank if you did not itemize. If you did itemize and your filing status is 1 or 3, print \$5,700; 2 or 5, print \$11,400; or 4, print \$8,400.	10B	<input type="text"/>
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A and print the result. Leave blank if you did not itemize.	10C	<input type="text"/>
10D	FEDERAL INCOME TAX – See instructions, page 15. If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR, and mark box. See instructions, page 21.	10D	<input type="checkbox"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D and print the result.	10E	<input type="text"/>



6153

61531 66 12312010





PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

SSN input boxes

PAYMENTS

Table with 2 columns: Line number and Description. Lines 24-28.

Input boxes for lines 24-28, each with a .00 box.

Table with 2 columns: Line number and Description. Lines 29-32.

Input boxes for lines 29-32, each with a .00 box.

DONATIONS OF LINE 32

Table with 2 columns: Line number and Description. Lines 33-42.

Input boxes for lines 33-42, each with a .00 box.

Print the first 4 characters of your last name in these boxes.

4 character input boxes

COMPLETE AND SIGN RETURN ON NEXT PAGE





PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

SSN input boxes

REFUND OR TAX DUE

Table with 2 columns: Line number and Description. Includes rows for SUBTOTAL, AMOUNT TO BE CREDITED TO 2011 INCOME TAX, AMOUNT TO BE REFUNDED, AMOUNT YOU OWE, ADDITIONAL DONATIONS, INTEREST, DELINQUENT FILING/PAYMENT PENALTIES, UNDERPAYMENT PENALTY, and BALANCE DUE LOUISIANA.

Grid of input boxes for amounts, with cents boxes ending in .00

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.

Signature and Date fields for taxpayer and preparer.

Print the first 4 characters of your last name in these boxes.

4-character name input boxes

FOR OFFICE USE ONLY

Field Flag input boxes

9-digit Social Security Number, PTIN, or FEIN input boxes

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2011

Address

1 Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550

2 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

SPEC CODE input boxes





PLEASE PAPERCLIP W-2S AND SCHEDULES

Print your Social Security Number.

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### 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	<b>Adjusted Gross Income</b> – 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 <b>Federal column</b> should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		

### 2010 Adjustments to Income

Additions	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.		
Subtractions	16	Interest and Dividends on U.S. Government Obligations		
	17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
	18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
	19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
	20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
	21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
	22	Native American Income – 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	<b>Total Exempt Income</b> – Add lines 16 through 31 and print the result.		
33	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 32 from Line 15 and print here and on IT-540B, Line 8.			



**2010 Louisiana School Expense Deduction Worksheet**

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 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 "home-schooled." 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
A					
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses.

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>						
Multiply by	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – 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 <b>Elementary and Secondary School Tuition Deduction</b> .	\$
Print the total <b>Educational Expenses for Home-Schooled Children Deduction</b> .	\$
Print the total <b>Educational Expenses for a Quality Public Education Deduction</b> .	\$
Print the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





ATTACH TO RETURN IF COMPLETED.

Print your Social Security Number.

SSN input boxes

SCHEDULE F - NR 2010 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 19.

1A Yourself, 1B Spouse: Date of Birth, Driver's License number, State of issue

1C Dependents: List dependent names.

Dependent name, Date of Birth (MM/DD/YYYY)

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D

1D amount input boxes

ADDITIONAL REFUNDABLE CREDITS

Enter description and associated code, along with the dollar amount. See instructions beginning on page 19.

Table with 3 columns: Credit Description, Code, Amount of Credit Claimed. Includes line 7 for OTHER REFUNDABLE TAX CREDITS.

Grid of credit options with Description, Code, and Description/Code columns.

SCHEDULE H - NR 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 3 rows for federal income tax liability, disaster credits, and total deduction.



Print your Social Security Number.

**SCHEDULE G - NR 2010 NONREFUNDABLE TAX CREDITS**

**1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 21 for definitions of these disabilities**

	Deaf	Loss of Limb	Mentally incapacitated	Blind		
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1D Print the total number of qualifying individuals. Only one credit is allowed per person.	1D <input type="text"/>
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E Multiply Line 1D by \$100 and print the result.	1E <input type="text"/> .00
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

\* List dependent names here. >

**2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS**

2A Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 21. 2A .00

2B Multiply Line 2A by 40 percent and print the result. Round to the nearest dollar. 2B .00

**3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS**

3A Print the amount of eligible federal credits. See instructions, page 21. 3A .00

3B Multiply Line 3A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25. 3B .00

**ADDITIONAL NONREFUNDABLE 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
4		<input type="text"/>	4 <input type="text"/> .00
5		<input type="text"/>	5 <input type="text"/> .00
6		<input type="text"/>	6 <input type="text"/> .00
7		<input type="text"/>	7 <input type="text"/> .00
8		<input type="text"/>	8 <input type="text"/> .00
9		<input type="text"/>	9 <input type="text"/> .00
10	<b>OTHER NONREFUNDABLE TAX CREDITS</b> – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter on Form IT-540B, Line 15.		10 <input type="text"/> .00

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Other	199	Neighborhood Assistance	230	Capital Company	257
Commercial Fishing	105	Atchafalaya Trace	200	Cane River Heritage	232	LCDFI	258
Family Responsibility	110	Organ Donation	202	LA Community Economic Dev.	234	New Markets	259
Small Town Doctor/Dentist	115	Household Expense for Physically and Mentally Incapable Persons	204	Apprenticeship	236	Brownfields Investor	260
Bone Marrow	120	Previously Unemployed	208	Ports of Louisiana Investor	238	Motion Picture Infrastructure	261
Law Enforcement Education	125	Recycling Credit	210	Ports of Louisiana Import Export Cargo	240	Other	299
First Time Drug Offenders	130	Basic Skills Training	212	Motion Picture Investment	251	Biomed/University Research	300
Bulletproof Vest	135	Dedicated Research	220	Research and Development	252	Tax Equalization	305
Nonviolent Offenders	140	New Jobs Credit	224	Historic Structures	253	Manufacturing Establishments	310
Qualified Playgrounds	150	Refunds by Utilities	226	Digital Interactive Media	254	Enterprise Zone	315
Debt Issuance	155	Eligible Re-entrants	228	Motion Picture Resident	256	Other	399
Donations of Materials, Equipment, Advisors, Instructors	175						

