

IT-540B SD **2009** LOUISIANA Nonresident
or Fiscal Year Individual Income Tax Return

Begun 2009 Mail to: Department of Revenue
Ended 2010 PO BOX XXXX
BATON ROUGE LA
70821-XXXX

LEAVE THIS AREA BLANK

Attach W-2 here

- If your name has changed, mark here.
- If your address has changed, mark here.
- If this is an amended return, mark here.
- If this is for decedent, mark here.

SSNTPAYER SSNSPOUSE TELEPHONEX
 TAXPAYERNAMXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 SPOUSENAMXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 COLINEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 CITYSTZIPXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filing status (Enter appropriate number in the filing status box)

- 1 Single
- 2 Married filing jointly
- 3 Married filing separately
- 4 Head of household *
- 5 Qualifying widow

*Qualifying person's Name

Exemptions

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

Total of 6A & 6B

6C Total dependents *

6D Total exemptions

* Dependent's Name(s):
List on page 2.

Calendar year returns due 5/15/2010

Please do not staple; use a paperclip instead. Do not submit a photocopy.

TPSSN	LN14	LN34	F6
SPSSN	LN15	LN35	FNR7
DEVID	LN16	LN36	HNR1
TAXPD	LN17	LN37	HNR2
FORMN	LN18	LN38	HNR3
PTIN	LN19	LN39	GNR1D
LINE7	LN20	LN40	GNR1E
LN8	LN20A	LN41	GNR2A
LN9	LN20B	LN42	GNR2B
LN10A	LN21	CREDIT	GNR3A
LN10B	LN22	REFND	GNR3B
LN10C	LN23	OWED	G4
LN10D	LN24	LN46	G5
LN10E	LN25	LN47	G6
LN10F	LN26	LN48	G7
LN11	LN27	LN49	G8
LN12	LN28	LN50	G9
LN13A	LN29	LN51	GNR10
LN13B	LN30	LN52	13DSF
LN13C	LN31	FNR1D	21SF
LN13D	LN32	F2	SCODE
LN13E	LN33	F3	
		F4	
		F5	

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. I consent that my SSN may be given to the LA Office of Student Financial Assistance in order to properly identify any START Savings Program Account Holder. If married filing joint, both SSN's may be submitted.

Date _____ Taxpayer _____ Date _____ Spouse _____

Date _____ Paid preparer _____

SSN _____ Telephone _____

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6090

2009 Nonresident Schedules (If used, must be submitted.)

Social Security No. _____

Name(s) as shown on Form IT-540B SD _____

6C. Dependents

First Name	Last Name	Social Security No.	Relationship	Birthdate (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

REFUNDABLE TAX CREDITS – SCHEDULE F-NR

- 1 Credit for Amounts Paid by Certain Military Servicemembers 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 _____
- 1B **Spouse** Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of Issue _____
or State Identification _____
- 1C **Dependents: List dependent name(s).**
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 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. _____

ADDITIONAL REFUNDABLE CREDITS – SCHEDULE F-NR

Credit Description	Code	Amount
2 _____	_____	2. _____
3 _____	_____	3. _____
4 _____	_____	4. _____
5 _____	_____	5. _____
6 _____	_____	6. _____
7 Total Refundable Tax Credit	_____	7. _____

MODIFIED FEDERAL INCOME TAX INFORMATION – SCHEDULE H-NR

- 1 Amount of your federal income tax liability found on Federal Form 1040, Line 55. 1. _____
- 2 Amount of federal disaster credits allowed by IRS 2. _____
- 3 Add Lines 1 and 2. 3. _____



2009 Nonresident Schedules (If used, must be submitted.)

Social Security No. _____

Name(s) as shown on Form IT-540B SD _____

NONREFUNDABLE TAX CREDITS – SCHEDULE G-NR

1 Credit for certain disabilities

	Deaf	Loss of Limb	Mentally Incapacitated	Blind
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1C Dependent*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*1C List Dependent name(s) here _____

1D Total number of qualifying individuals 1D. _____
 1E Multiply Line 1D by \$100 and print the result. 1E. _____

2 Credit for contributions to educational institutions

2A Print the value of computer or other technological equipment donated. 2A. _____
 2B Multiply Line 2A by 40%. 2B. _____

3 Credit for certain federal tax credits

3A Amount of eligible federal credits. 3A. _____
 3B Multiply Line 3A by 10%. This credit is limited to \$25. 3B. _____

ADDITIONAL NONREFUNDABLE TAX CREDITS – SCHEDULE G-NR

	Credit Description	Code	Amount
4	_____	_____	4. _____
5	_____	_____	5. _____
6	_____	_____	6. _____
7	_____	_____	7. _____
8	_____	_____	8. _____
9	_____	_____	9. _____
10	Total Nonrefundable Tax Credits		10. _____



CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F-NR – Credit Codes

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
Historic Residential	60F
Angel Investor	61F

Schedule G-NR – Credit Codes

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
(Reserved for future credits.)	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

Schedule F-NR – Credit Codes

Description	Code
Musical and Theatrical Productions	62F
Wind and Solar Energy Systems	64F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business-Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Sugarcane Trailer Conversion or Acquisition	69F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Research and Development	72F
(Reserved for future credits.)	80F

Schedule G-NR – Credit Codes

Description	Code
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Development	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 Employment of Resident	256
Capital Company	257
LA Community Development Financial Institution (LCDFI)	258
New Markets	259
Brownfields Investor Credit	260
Motion Picture Infrastructure	261
(Reserved for future credits.)	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
(Reserved for future credits.)	399

ATTACH THIS WORKSHEET TO YOUR RETURN.

Name _____ Social Security Number _____

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET		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.		
2009 Adjustments to Income			
	Additions		
13	Interest income and dividends 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 – Taxpayer date retired: _____ Spouse date retired: _____		
20	Other Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280(C) Wage Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Other Exempt Income Identify: _____		
31	Total Exempt Income – Add lines 16 through 30 and print here.		
32	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 31 from Line 15 and print here and on IT-540B, Line 8.		



2009 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%
Deduction per Student – 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.	\$



2009 Louisiana Refundable School Readiness Credit Worksheet

Your name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income \$25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Social Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 20.

1. Print the amount of 2009 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 27, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2009, 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. Print 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 print the result here. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540B, Line 21. 4 _____ . **00**

On Form IT-540B, Line 21 print 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.

