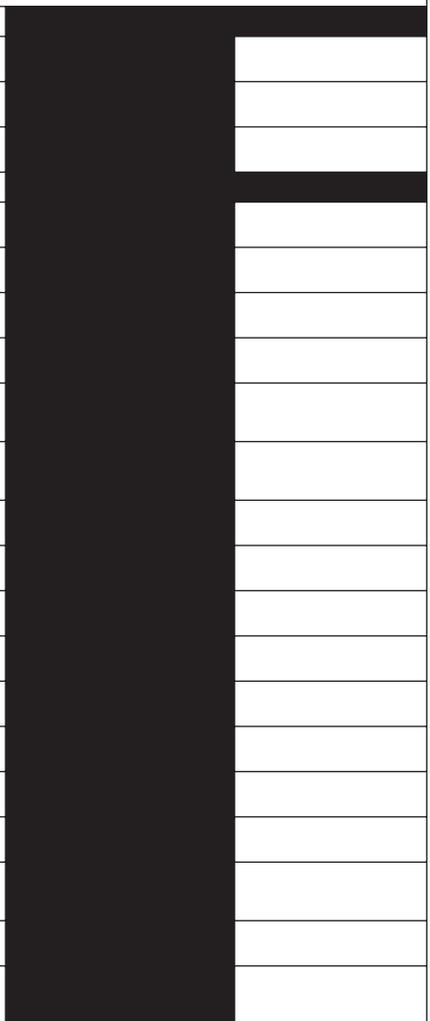


ATTACH THIS WORKSHEET TO YOUR RETURN.

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET

| <i>See instructions for completing the NPR worksheet beginning on page 10.</i> | | 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 shown in the Federal column on IT-540B, Line 7. | | |
| 2007 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 – Date retired: _____ | | |
| 18 | Louisiana State Teachers' Retirement Benefits – Date retired: _____ | | |
| 19 | Federal Retirement Benefits – Date retired: _____ | | |
| 20 | Other Retirement Benefits – Date retired: _____ Provide name or statute: _____ | | |
| 21 | Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____ | | |
| 22 | Taxable Amount of Social Security – See instructions, page 11. | | |
| 23 | Native American Income – See instructions, page 11. | | |
| 24 | START Savings Program Contribution – See instructions, page 11. | | |
| 25 | Military Pay Exclusion – See instructions, page 11. | | |
| 26 | Road Home – See instructions, page 11. | | |
| 27 | Teacher Deduction – See instructions, page 12. | | |
| 28 | Recreation Volunteer or Volunteer Firefighter – See instructions, page 12. | | |
| 29 | IRC 280(C) Wage Expense Adjustment – See instructions, page 12. | | |
| 30 | Other Exempt Income – See instructions, page 12. 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. | | |





ATTACH THIS WORKSHEET TO YOUR RETURN.

2007 Louisiana Nonresident Refundable Child Care Credit Worksheet

| | |
|-----------|------------------------|
| 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.

- 1. Care Provider Information Schedule** – Complete columns A through D 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. Should your care provider not supply a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires should you not have all of the care provider information. Please see the IRS’ 2007 Publication 503 for information on “Due Diligence.” 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.**

| A | B | C | D |
|----------------------|--|---------------------------------|---------------------------------|
| Care provider’s name | Address (number, street, apartment number, city, state, and ZIP) | Identifying number (SSN or EIN) | Amount paid (See instructions.) |
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |

- 2.** For each child under the age of 13, print their name in column E, their Social Security Number in column F and the amount of Qualified Expenses you incurred and paid in 2007 in column G. Please see page 23, Item 4 for information on Qualified Expenses.

| E | | F | G |
|--------------------------|------|--|--|
| Qualifying person’s name | | Qualifying person’s Social Security Number | Qualified expenses you incurred and paid in 2007 for the person listed in column E |
| First | Last | | |
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |

| 3 | Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Print this amount on Form IT-540B, Line 20A. | 3 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|---------------|----------------|--------------|----------------|--|-------|--------|-----|--|------------|--------|-----|--|------------|--------|-----|--|------------|--------|-----|--|------------|--------|-----|--|------------|--------|-----|----------|------------------|
| 4 | Print your earned income. See Item 4 of the instructions on page 23. | 4 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | If married filing jointly, print your spouse’s earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, print the amount from Line 4. | 5 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Print the smallest of Lines 3, 4, or 5. Print this amount here and Form IT-540B, Line 20B. | 6 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Print your Federal Adjusted Gross Income from Form IT-540B, Line 7. | 7 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Print on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr style="border-bottom: 1px solid black;"> <th style="width:15%; text-align: left;">If Line 7 is:</th> <th style="width:25%; text-align: left;">over</th> <th style="width:25%; text-align: left;">but not over</th> <th style="width:35%; text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0 –</td> <td>15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000 -</td> <td>17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000 -</td> <td>19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000 -</td> <td>21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000 -</td> <td>23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000 -</td> <td>25,000</td> <td>.30</td> </tr> </tbody> </table> | If Line 7 is: | over | but not over | decimal amount | | \$0 – | 15,000 | .35 | | \$15,000 - | 17,000 | .34 | | \$17,000 - | 19,000 | .33 | | \$19,000 - | 21,000 | .32 | | \$21,000 - | 23,000 | .31 | | \$23,000 - | 25,000 | .30 | 8 | X . _____ |
| If Line 7 is: | over | but not over | decimal amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0 – | 15,000 | .35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$15,000 - | 17,000 | .34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$17,000 - | 19,000 | .33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$19,000 - | 21,000 | .32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$21,000 - | 23,000 | .31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$23,000 - | 25,000 | .30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Multiply Line 6 by the decimal amount on Line 8 and print the result here. | 9 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Multiply Line 9 by 50% (.50) and print this amount on Line 11 below. | 10 | X .50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Print this amount on Form IT-540B, Line 20. | 11 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |



The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

2007 Louisiana Nonresident Nonrefundable Child Care Credit Worksheet

| | | | | |
|---|---|----|-----------|-----|
| 1 | Print Federal Child Care Credit from Federal Form 1040, Line 47 or Federal Form 1040A, Line 29. | 1 | | .00 |
| 1A | Print the applicable percentage from the chart shown below. Adjusted Gross Income Percentage \$25,001 – \$35,000 30% (.30) \$35,001 – \$60,000 10% (.10) over \$60,000 10% (.10) | 1A | X . _____ | |
| 2 | Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and print the result. This is your available Nonrefundable Child Care Credit for 2007. If your AGI is less than \$60,000, proceed to Line 3. | 2 | | .00 |
| 2A | Important! If your AGI is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent (.10) of the federal credit. If Line 2 is greater than \$25.00, print \$25 here. This is your available Nonrefundable Child Care Credit for 2007. | 2A | | .00 |
| 3 | Print the amount of Louisiana income tax from Form IT-540B, Line 12. | 3 | | .00 |
| 4 | Add the amounts of Nonrefundable credits from Form IT-540B, Lines 14 and 15 and print the result. | 4 | | .00 |
| 5 | Add the amounts of Refundable credits from Form IT-540B, Lines 21 and 22 and print the result. | 5 | | .00 |
| 6 | Subtract Lines 4 and 5 above from Line 3 above and print the result. | 6 | | .00 |
| 7 | If Line 6 is less than or equal to zero, your entire Child Care Credit for 2007 (Line 2 or 2A, above) will be carried forward to 2008. Also, any available carryforward from previous years will be carried forward to 2008. If Line 6 above is less than or equal to zero, print zero "0" on Form IT-540B, Lines 13B and 13C. Do not proceed further if the conditions of this line apply to you. | 7 | | |
| Use Lines 8 through 11 to determine the amount of Nonrefundable Child Care Credit Carryforward from previous years utilized for 2007. | | | | |
| 8 | If Line 6 above is greater than zero, print the amount from Line 6. | 8 | | .00 |
| 9 | Print the amount of any Child Care Credit Carryforward from previous years. | 9 | | .00 |
| 10 | Subtract Line 9 from Line 8 and print the result. | 10 | | .00 |
| 11 | If Line 10 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2007 is equal to Line 8 above. Print that amount (Line 8) on Form IT-540B, Line 13C. If Line 10 is less than zero, subtract Line 8 from Line 9 and print the result here. This amount is your unused Child Care Credit Carryforward from previous years that can be carried forward to 2008. Also, your entire Child Care Credit for 2007 (Line 2 or 2A, above) will be carried forward to 2008. Do not proceed further if the conditions of this line apply to you. | 11 | | .00 |
| Use Lines 12 through 16 to determine the amount of Child Care Credit Carryforward utilized from previous years plus any amount of your 2007 Child Care Credit. | | | | |
| 12 | If Line 10 above is greater than zero, enter the amount of carryforward shown on Line 9 above on Form IT-540B, Line 13C. | 12 | | |
| 13 | If Line 10 above is greater than zero, print the amount from Line 10 here. | 13 | | .00 |
| 14 | Print the amount of your 2007 Child Care Credit (Line 2 or Line 2A, above). | 14 | | .00 |
| 15 | Subtract Line 14 from Line 13 and print the result. | 15 | | .00 |
| 16 | If Line 15 is greater than or equal to zero, then your entire Child Care Credit for 2007 (Line 2 or 2A, above) has been utilized. Print the amount from Line 14 above on Form IT-540B, Line 13B. Do not proceed further if the conditions of this line apply to you. | 16 | | |
| Use Line 17 to determine what amount of your 2007 Child Care Credit you can claim. | | | | |
| 17 | If Line 15 above is less than zero, the amount of your 2007 Child Care Credit is the amount shown on Line 13. Print the amount from Line 13 on Form IT-540B, Line 13B. | 17 | | |
| Use Line 18 to determine the amount of your 2007 Child Care Credit to be carried forward to 2008. | | | | |
| 18 | If Line 15 above is less than zero, then subtract Line 13 from 14 to compute your Child Care Carryforward to 2008. Print the result here and keep this amount for your records. | 18 | | .00 |