

2021 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing Your SSN

Spouse Decedent Spouse's SSN

Address Change Area code and daytime telephone number

Amended Return

NOL Carryback

MSRA Nonresident Return Your Date of Birth Spouse's Date of Birth

NRPA Part-Year Return

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

6 EXEMPTIONS:

Enter a "1" in box if **single**.

6A Yourself 65 or older Blind

Enter a "2" in box if **married filing jointly**.

Total of 6A & 6B

Enter a "3" in box if **married filing separately**.

6B Spouse 65 or older Blind

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying widow(er)**.

If the qualifying person is not your dependent, enter name here. _____

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 number of dependents claimed on your Federal Form 1040 or 1040-SR here.

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

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

FOR OFFICE USE ONLY

Field Flag

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62281

Social Security Number

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

Mark this box and enter zero "0" on Line 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Line 20	8	
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	
10B	FEDERAL STANDARD DEDUCTION	10B	
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by the IRS. Mark the box. See Schedule H-NR.	10D	
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0".	11	
12	YOUR LOUISIANA INCOME TAX	12	
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5	13	
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	
15	2021 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 the instructions and the Refundable Care Credit Worksheet.	15	
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	
16	2021 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 the Refundable School Readiness Credit Worksheet.	16	
	5 4 3 2		
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9	17	
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A, and 15B.	18	
19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	19	
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	20	



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Social Security Number

21 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

21

22 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.

22

23 CONSUMER USE TAX

No use tax due.

23

Amount from the Consumer Use Tax Worksheet.

24 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 AND 23.

24

25 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.

25

26 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6

26

27 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2021 – Attach Forms W-2 and 1099.

27

28 AMOUNT OF CREDIT CARRIED FORWARD FROM 2020

28

29 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING
Enter name of partnership.

29

30 AMOUNT OF ESTIMATED PAYMENTS FOR 2021

30

31 AMOUNT PAID WITH EXTENSION REQUEST

31

32 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.

32

33 OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. **Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 40.

33

34 UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.

34

35 ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.

35

36 TOTAL DONATIONS – From Schedule D-NR, Line 20

36

37 SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.

37

38 AMOUNT OF LINE 37 TO BE CREDITED TO 2022 INCOME TAX

CREDIT

38

39 AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailing to LDR, use Address 2 on the next page.

39

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, you are filing for the first time, or if you do not make a refund selection, you will received refund by paper check.

REFUND

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States?

Yes

No

Routing Number

Account Number



Social Security Number

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 24 is greater than Line 32, subtract Line 32 from Line 24 and enter the balance here.	40	
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	
44	INTEREST – From the Interest Calculation Worksheet, Line 5.	44	
45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet Line 7.	45	
46	DELINQUENT PAYMENT PENALTY – From the Delinquent Payment Penalty Calculation Worksheet Line 7.	46	
47	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.	47	
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	

PAY THIS AMOUNT.
DO NOT SEND CASH.

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. Do not staple.

2-D Barcode Area

Status

Contribution and Donation

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 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 39

Your Signature _____ Date (mm/dd/yyyy) _____ Spouse's Signature (If filing jointly, both must sign.) _____ Date (mm/dd/yyyy) _____

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

Name

Individual Income Tax Return
Calendar year return due 5/15/2022

Mail to: Department of Revenue

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.

62284

Social Security Number

XXXXXX

SCHEDULE C-NR – 2021 NONREFUNDABLE PRIORITY 1 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description

Credit Code

Amount of Credit Claimed

	Credit Description	Credit Code	Amount of Credit Claimed
1			
2			
3			
4			
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1 through 4. Also, enter this amount on Form IT-540B-2D, Line 13.		



Social Security Number

SCHEDULE D-NR – 2021 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 35 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B-2D.

1	Adjusted Overpayment - From Form IT-540B-2D, Line 35			1	
2	The Military Family Assistance Fund	2		11	American Red Cross
3	Coastal Protection and Restoration Fund	3		12	Louisiana National Guard Honor Guard for Military Funerals
4	The START Program	4		13	Louisiana State Troopers Charities, Inc.
5	Wildlife Habitat and Natural Heritage Trust Fund	5		14	Friends of Palmetto State Park
6	Louisiana Cancer Trust Fund	6		15	Louisiana Horse Rescue Association
7	Louisiana Pet Overpopulation Advisory Council	7		16	Louisiana Coalition Against Domestic Violence
8	Louisiana Food Bank Association	8		17	Dreams Come True, Inc
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9		18	Sexual Trauma Awareness and Response (STAR)
10	Louisiana Association of United Ways/LA 2-1-1	10		19	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H) Camp Grant Walker
20	TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 36.			20	



Social Security Number

SCHEDULE F-NR – 2021 REFUNDABLE PRIORITY 2 CREDITS

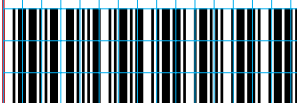
Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
1		
2		
3		
4		
5		
5A Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number		

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
6. Musical and Theatrical Production	62F	
6A.		
7. Musical and Theatrical Production	62F	
7A.		
8. Musical and Theatrical Production	62F	
8A.		
9. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17.		



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Social Security Number

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SCHEDULE J-NR – 2021 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	██████████		
2	2021 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	██████████		
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2016 THROUGH 2020	3	██████████		
4	2021 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	██████████		
	5	4	3	2	██████████
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2016 THROUGH 2020	5	██████████		

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code	Amount of Credit Claimed
6		6	██████████
7		7	██████████
8		8	██████████
9		9	██████████
10		10	██████████
11		11	██████████



Social Security Number

SCHEDULE J-NR – 2021 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

12	Credit Description	Credit Code	Amount of Credit Claimed
12		12	
12A			
13		13	
13A			
14		14	
14A			
15		15	
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on IT-540B-2D, Line 21.	16	



2021 CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule C-NR – Nonrefundable Priority 1 Credits

Description	Code	Description	Code
Premium Tax	100	Conversion of Vehicle to Alternative Fuel	185
Bone Marrow	120	(Reserved for future credits. Do not use unless specifically	
Qualified Playgrounds	150	directed to do so by LDR.)	199
Debt Issuance	155		

Schedule F-NR – Refundable Priority 2 Credits

Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	School Readiness Child Care Directors and Staff	66F
Telephone Company Property	54F	School Readiness Business-Supported Child Care	67F
Prison Industry Enhancement	55F	School Readiness Fees and Grants to Resource and	
Mentor-Protégé	57F	Referral Agencies	68F
Milk Producers	58F	Retention and Modernization	70F
Technology Commercialization	59F	Digital Interactive Media and Software	73F
Historic Residential	60F	(Reserved for future credits. Do not use unless specifically	
School Readiness Child Care Provider	65F	directed to do so by LDR.)	80F

Schedule F-NR – Transferable, Refundable Priority 2 Credits

Description	Code
Musical and Theatrical Productions	62F

Schedule I-NR – Refundable Priority 4 Credits

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F

Schedule J-NR – Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Organ Donation	202	Research and Development	458
Previously Unemployed	208	Ports of Louisiana Import Export Cargo	459
Owner of Accessible and Barrier-free Home	221	LA Import	460
New Jobs Credit	224	LA Work Opportunity	461
Eligible Re-entrants	228	Youth Jobs	462
Apprenticeship	236	Inventory Tax Credit Carried Forward and ITEP	500
Biomed/University Research	300	Ad Valorem Natural Gas Credit Carried Forward	502
Tax Equalization	305	Atchafalaya Trace	504
Manufacturing Establishments	310	Cane River Heritage	506
(Reserved for future credits. Do not use unless specifically		Ports of Louisiana Investor	508
directed to do so by LDR.)	399	Enterprise Zone	510
Refunds by Utilities	412	Recycling Credit	550
Donation to School Tuition Organization	424	(Reserved for future credits. Do not use unless specifically	
QMC Music Job Creation Credit	454	directed to do so by LDR.)	599
Neighborhood Assistance	457		

Schedule J-NR – Transferable, Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Motion Picture Investment	251	New Markets	259
Research and Development	252	Motion Picture Infrastructure	261
Historic Structures	253	Angel Investor	262
Digital Interactive Media	254	(Reserved for future credits. Do not use unless specifically	
Capital Company	257	directed to do so by LDR.)	299
LA Community Development Financial Institution (LCDFI)	258		

2021 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. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.		

Additions		
13	Interest and dividend income from other states and their political subdivisions	
14	Recapture of START contributions	
15	Add back of donation to school tuition organization credit	
16	Add back of pass-through entity loss	
17	Total - Add Lines 12 through 16.	

Subtractions			
EXEMPT INCOME - Enter on Lines 18A through 18F; the amount of any exempt income included in Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. <i>See the instructions.</i>			
	Exempt Income Description	Code	Amount
18A		E	
18B		E	
18C		E	
18D		E	
18E		E	
18F		E	
19	Total Exempt Income – Add Lines 18A through 18F.		
20	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 19 from Line 17. Also, enter this amount on Form IT-540B, Line 8.		

Description - See the instructions.	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: _____ Spouse date retired _____	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	03E
Federal Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	04E
Other Retirement Benefits Provide name or statute: _____ Taxpayer date retired: _____ Spouse date retired: _____	05E
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E
Native American Income	08E
START Savings Program Contribution	09E

Description - See the instructions.	Code
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
IRC Code 280C Expense	25E
COVID-19 Relief Benefits	27E
Other, see instructions. Identify: _____	49E



2021 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 expenses 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 for more information.
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 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 qualifying dependent 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 above 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. **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.					
	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>						
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 here and on the NPR Worksheet, code 17E.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction here and on the NPR Worksheet, code 18E.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction here and on the NPR Worksheet, code 19E.	\$



2021 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

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 of \$25,000 or less and must have incurred child care expenses for **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date, and a copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2021 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2021 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2021, 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. Enter 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 enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 16. 4 _____ . **00**

On Form IT-540B, Line 16 enter 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.





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)

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

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 13g, or Line 2 if applicable. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00								
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Federal Adjusted Gross Income</th> <th style="text-align: left; border-bottom: 1px solid black;">Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2021. Proceed to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2021.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	3		.00								
4	If Line 3 is less than or equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 3 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2016 through 2020 utilized for 2021.												
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00								
6	Enter the amount of any Child Care Credit Carryforward from 2016 through 2020.	6		.00								
7	Subtract Line 6 from Line 5.	7		.00								
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2021 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Stop here; you are finished with the worksheet.	8		.00								
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 Child Care Credit.												
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9										
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00								
11	Enter the amount of your 2021 Child Care Credit (Line 2 or Line 2A above).	11		.00								
12	Subtract Line 11 from Line 10.	12		.00								
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13										
Use Line 14 to determine what amount of your 2021 Child Care Credit you can claim.												
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2021 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14										
Use Line 15 to determine the amount of your 2021 Child Care Credit to be carried forward to 2022.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2022. Enter the result here and keep this amount for your records.	15		.00								





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2021 Louisiana Nonrefundable School Readiness Credit Worksheet *(For use with Form IT-540B)*

See instructions.

1	Enter the amount of 2021 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2021, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 20px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 20px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 20px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 20px;">Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2021.	4		.00
5	Enter the amount from Form IT-540B, Line 19.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2016 through 2020 utilized for 2021.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2016 through 2020.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2021 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2021 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2021 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2021 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2021 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
Use Line 19 to determine the amount of your 2021 School Readiness Credit to be carried forward to 2022.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2022. Enter the result here and keep this amount for your records.	19		.00

