

LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

revenue.louisiana.gov/fileonline

Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With [Louisiana File Online](#) and direct deposit, you can receive your refund in 7 to 10 days.

2012 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

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

Mark Box:

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

| | | | |
|--|-------|-----------|--------|
| 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 SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth (mmddyyyy)

Spouse's Date of Birth (mmddyyyy)

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

- Enter a "1" in box if **single**.
- 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**.
If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

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

Total of 6A & 6B

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.

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

6D



6382

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63826 66 12312012



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

REFUNDABLE TAX CREDITS

Table with 2 columns: Line number and Description. Includes lines 20, 20A, 20B, 21, 22, and 23.

Input boxes for lines 20, 20A, 20B, 21, 22, and 23.

PAYMENTS

Table with 2 columns: Line number and Description. Includes lines 24, 25, 26, 27, and 28.

Input boxes for lines 24, 25, 26, 27, and 28.

Table with 2 columns: Line number and Description. Includes lines 29, 30, 31, 32, and 33.

Input boxes for lines 29, 30, 31, 32, and 33.

REFUND DUE

Table with 2 columns: Line number and Description. Includes lines 34, 35, and 36.

Input boxes for lines 34, 35, and 36.



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

4-character input boxes

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COMPLETE AND SIGN RETURN ON NEXT PAGE



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Line number (37-46) and Description of amount due (e.g., AMOUNT YOU OWE, ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND, INTEREST, DELINQUENT FILING PENALTY, UNDERPAYMENT PENALTY, BALANCE DUE LOUISIANA).

Payment amount input boxes for lines 37 through 46, each 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. 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 in order 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.

Signature and Date fields for taxpayer, spouse, and paid preparer.

Enter 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 5/15/2013

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



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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

Nonresident and Part-Year Resident (NPR) Worksheet

Table with 3 columns: Description, Federal, Louisiana. Rows 1-12 including Adjusted Gross Income calculation.

2012 Adjustments to Income

Table with 3 columns: Description, Federal, Louisiana. Rows 13-33 including Additions (13-15) and Subtractions (16-32) leading to Louisiana Adjusted Gross Income (33).



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2012 Louisiana School Expense Deduction Worksheet

| | |
|-----------|-----------------------------|
| Your Name | Your Social Security Number |
|-----------|-----------------------------|

- 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 12-008 and 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 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 |
| 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 . | \$ |
| 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.

Enter your Social Security Number.

SSN input boxes

SCHEDULE D-NR – 2012 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 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B.

| | | | |
|---|---|---|--------------|
| 1 | Adjusted Overpayment- From IT-540B, Line 32 | 1 | , , , , . 00 |
|---|---|---|--------------|

| | | | | |
|---------------------|----|---|----|----------------------|
| DONATIONS OF LINE 1 | 2 | The Military Family Assistance Fund | 2 | , , , , . 00 |
| | 3 | Coastal Protection and Restoration Fund | 3 | , , , , . 00 |
| | 4 | The START Program | 4 | , , , , . 00 |
| | 5 | Wildlife Habitat and Natural Heritage Trust Fund | 5 | , , , , . 00 |
| | 6 | Louisiana Prostate Cancer Trust Fund | 6 | , , , , . 00 |
| | 7 | Louisiana Animal Welfare Commission | 7 | , , , , . 00 |
| | 8 | National Lung Cancer Partnership | 8 | , , , , . 00 |
| | 9 | Louisiana Chapter of the National Multiple Sclerosis Society Fund | 9 | , , , , . 00 |
| | 10 | Louisiana Food Bank Association | 10 | , , , , . 00 |
| | 11 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission | 11 | , , , , . 00 |
| | 12 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana | 12 | , , , , . 00 |
| | 13 | Louisiana Association of United Ways/LA 2-1-1 | 13 | , , , , . 00 |
| | 14 | Center of Excellence for Autism Spectrum Disorder | 14 | , , , , . 00 |
| | 15 | Alliance for the Advancement of End of Life Care | 15 | , , , , . 00 |
| | 16 | American Red Cross | 16 | , , , , . 00 |
| | 17 | New Opportunities Waiver Fund | 17 | , , , , . 00 |
| | 18 | Friends of Palmetto Island State Park | 18 | , , , , . 00 |
| | 19 | Dreams Come True, Inc. | 19 | , , , , . 00 |
| | 20 | TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 33. | 20 | , , , , , , , , . 00 |



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F-NR – 2012 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses.

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

1D Amount input boxes

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 18.

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

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists various refundable credits like Inventory Tax, Mentor-Protégé, etc.

SCHEDULE H-NR – 2012 MODIFIED FEDERAL INCOME TAX DEDUCTION

1 Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55. 2 Enter the amount of federal disaster credits allowed by IRS. 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.



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Enter your Social Security Number.

SCHEDULE G-NR – 2012 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 19 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"/> |
| 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"/> |

* List dependent names here. >

| | | | |
|----|--|----|--------------------------|
| 1D | Enter the total number of qualifying individuals. Only one credit is allowed per person. | 1D | <input type="text"/> |
| 1E | Multiply Line 1D by \$100. | 1E | <input type="text"/> .00 |

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

| | | | |
|----|---|----|--------------------------|
| 2A | Enter the value of computer or other technological equipment donated. Attach Form R-3400. | 2A | <input type="text"/> .00 |
| 2B | Multiply Line 2A by 40 percent. | 2B | <input type="text"/> .00 |

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

| | | | |
|----|--|----|--------------------------|
| 3A | Enter the amount of eligible federal credits. | 3A | <input type="text"/> .00 |
| 3B | Multiply Line 3A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25. | 3B | <input type="text"/> .00 |

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 | | <input type="text"/> | <input type="text"/> .00 |
| 5 | | <input type="text"/> | <input type="text"/> .00 |
| 6 | | <input type="text"/> | <input type="text"/> .00 |
| 7 | | <input type="text"/> | <input type="text"/> .00 |
| 8 | | <input type="text"/> | <input type="text"/> .00 |
| 9 | | <input type="text"/> | <input type="text"/> .00 |
| 10 | OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B, Line 15. | | <input type="text"/> .00 |

| 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 |
| Owner of Newly Constructed Accessible Home | 145 |
| Qualified Playgrounds | 150 |
| Debt Issuance | 155 |

| 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 |
| Dedicated Research | 220 |
| 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 |

