

IT-540B-2D (Page 1 of 4)
**2023 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

DEV ID

Name
Change

Decedent
Filing

Spouse
Decedent

Address
Change

Amended
Return

NOL

Your SSN

Spouse's SSN

Area code and daytime telephone number

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.

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 surviving spouse**.

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

6 EXEMPTIONS:

6A Yourself

65 or
older

Blind

Total of
6A & 6B

6B Spouse

65 or
older

Blind

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.

6C

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

6D

FOR OFFICE USE ONLY

Field
Flag

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62481



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 ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	10B
10C	FEDERAL STANDARD DEDUCTION	10C
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B	10D
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the nearest dollar.	10E
11	LOUISIANA NET INCOME – Subtract Line 10E 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	2023 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	2023 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
21	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	21



22	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.		22
23A	CONSUMER USE TAX	No use tax due. Amount from the Consumer Use Tax Worksheet.	23A
23B	ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE	No usage fee due. Amount from Form R-19000.	23B
24	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE - Add Lines 22, 23A, AND 23B.		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 2023 – Attach Forms W-2 and 1099.		27
28	AMOUNT OF CREDIT CARRIED FORWARD FROM 2022		28
29	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		29
30	AMOUNT OF ESTIMATED PAYMENTS FOR 2023		30
31	AMOUNT OF EXTENSION PAYMENT		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 22		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 2024 INCOME TAX	CREDIT	38
	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailing to LDR, use the address on the bottom of page 4.		
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 receive your refund by paper check.	REFUND	39

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	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 3.	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.**

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Do not staple.

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 a 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)
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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 5/15/2024**

Mail to: Department of Revenue

PTIN, FEIN, or
LDR Account Number
of Paid Preparer


For Office
Use Only.

