

**2023 Nonresident and Part-Year Resident (NPR) Worksheet**

<i>See instructions for completing the NPR worksheet.</i>		<b>Federal</b>	<b>Louisiana</b>
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 - Enter the amount of Louisiana NOL utilized		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	<b>Adjusted Gross Income</b> – 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 <b>Federal column</b> should agree with Federal Form 1040 or 1040-SR, Line 11.		
<b>Additions</b>	13 Interest and dividend income from other states and their political subdivisions		
	14 Recapture of START contributions		
	15 Recapture of START K12 contributions		
	16 Add back of pass-through entity loss		
	17 Total - Add Lines 12 through 16.		

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

<b>Description - See instructions.</b>	<b>Code</b>
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

<b>Description - See the instructions.</b>	<b>Code</b>
Native American Income	08E
START Savings Program Contribution	09E
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
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Other, see instructions. Identify: _____	49E

