

Instructions for Preparing your 2023 Nonresident and Part-Year Resident Income Tax Return

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2023, complete Lines 1 through 6D. In the appropriate boxes above Line 7, enter the total amount of wages and income even though you may not be required to file a federal return and mark the box to the right. Skip to Line 14, enter zero "0" and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Surviving Spouse. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household or Qualifying Surviving Spouse, you must show the child's name if the qualifying person is a child but not your dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return, you are age 65 or over, or you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents claimed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Enter the amount of your Federal Adjusted Gross Income (Federal AGI). This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Federal column, Line 12. If your Federal AGI is less than zero, enter zero "0."

Line 8 – Enter the amount of your Louisiana Adjusted Gross Income. This amount is taken from the NPR Worksheet, Line 20. If your Louisiana Adjusted Gross Income is less than zero, enter zero "0."

Line 9 – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage, for example 48.32 percent. **Do not round up.** The percentage cannot exceed 100 percent. When Federal Adjusted Gross Income is less than Louisiana income, the ratio shall be 100 percent (R.S. 47:293(10)).

Lines 10A through 10E – If you did not itemize your deductions on your federal return, skip Lines 10A through 10D, enter a zero "0" on Line 10E and go to Line 11.

Line 10A – If you itemized your deductions on your federal return, enter the amount of your federal itemized deductions shown on Federal Form 1040 or 1040-SR, Schedule A, Line 17.

Line 10B – If you itemized your deductions on your federal return, enter the amount of your allowable federal itemized deduction for medical and dental expenses, shown on Federal Form 1040 or 1040-SR, Schedule A, Line 4.

Line 10C – If you itemized your deductions on your federal return and your filing status is 1 or 3, enter \$13,850; 2 or 5, enter \$27,700; 4, enter \$20,800.

Line 10D – Subtract Line 10C from Line 10B. If less than zero, enter zero "0."

Tax Computation Worksheet (Keep this worksheet for your records.)				
A	Taxable Income: Enter the amount from Form IT-540B, Line 11.		A	00
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), enter \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), enter amount from Line A.	B	00	
C1	Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, enter \$9,000; if 1 or 3, enter \$4,500.	C1	00	
C2	Credit for Dependents: Enter \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Form IT-540B, Line 6C.	C2	00	
C3	Total: Add Lines C1 and C2.	C3	00	
D	Ratio: Enter the ratio from Form IT-540B, Line 9.	D	%	
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D.	E	00	TAX
F	Taxable First Bracket: Subtract Line E from Line B. Multiply balance by 1.85% rounding to the nearest cent, and enter the result in the TAX column.	F	00	1.85% Rate
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, enter the balance or \$37,500 (\$75,000 if filing status is 2 or 5), whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 3.5% rounding to the nearest cent, and enter the result in the TAX column.	G	00	3.5% Rate
H	Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5), from Line A, and enter the balance. If less than zero, enter "0." Multiply the balance by 4.25% rounding to the nearest cent, and enter the result in the TAX column.	H	00	4.25% Rate
I	Total Tax: Add the amounts in the TAX column on Lines F, G, and H and round to the nearest dollar. Enter here and on Form IT-540B, Line 12.	I		00