

Louisiana Non Resident Income Tax Instructions

IT-540B WEB 2021 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
(Page 1 of 4)

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 ☐
Address Change ☐
Amended Return ☐
NOL ☐

Your legal first name Init. Last name Suffix
If joint return, spouse's name Init. Last name Suffix
Present home address (number and street or rural route) Unit Type Unit Number
City, Town, or APO State ZIP
Foreign Nation, if not United States (do not abbreviate)

MSRA ☐ Nonresident Return ☐ Your Date of Birth Spouse's Date of Birth
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 widow(er)**.
If the qualifying person is not your dependent, enter name here.

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 number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes 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**

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Field Flag

WEB 62265

Louisiana non-resident income tax instructions are essential for individuals who earn income in the state of Louisiana but do not maintain residency there. Understanding the tax obligations and procedures for non-residents can help avoid penalties and ensure compliance with state laws. This article will provide an overview of the key aspects of Louisiana's non-resident income tax, including who needs to file, what forms to use, and the steps involved in the filing process.

Who Needs to File?

Non-residents must file a Louisiana income tax return if they earn income from Louisiana sources.

This includes, but is not limited to:

- Wages, salaries, or tips earned in Louisiana
- Income from a business or profession conducted in Louisiana
- Rental income from properties located in Louisiana
- Interest and dividends from Louisiana sources

If you are a non-resident and meet any of the above criteria, you are required to file a Louisiana non-resident income tax return, specifically Form IT-540B.

Types of Income Subject to Tax

Louisiana taxes various types of income for non-residents, including:

1. Wages and Salaries

Income earned from employment within Louisiana is taxable, regardless of your state of residence.

2. Business Income

If you operate a business or provide services in Louisiana, the income generated from those activities is subject to Louisiana tax.

3. Rental Income

Income derived from renting property located in Louisiana is also taxable, even if you reside in another state.

4. Interest and Dividends

Certain interest and dividend income from Louisiana sources is taxable, so it's vital to track where your investment income originates.

Filing Requirements

To file your Louisiana non-resident income tax return, you will need to gather several documents and follow specific instructions.

Gather Required Documentation

Before starting your tax return, ensure you have the following documents:

1. Your federal income tax return (Form 1040 or 1040-SR)
2. W-2 forms from Louisiana employers
3. 1099 forms for any other income earned in Louisiana
4. Records of any deductions or credits you plan to claim
5. Your Social Security number or individual taxpayer identification number (ITIN)

Select the Correct Form

Non-residents must file Form IT-540B, the Louisiana Non-Resident Income Tax Return. This form is specifically designed for individuals who earn income in Louisiana but are not residents of the state.

Filing Deadlines

The filing deadline for Louisiana non-resident income tax returns typically aligns with the federal tax filing deadline, which is usually April 15th. If this date falls on a weekend or holiday, the deadline may be extended to the next business day.

How to Complete Form IT-540B

Filling out Form IT-540B involves several steps. Here's a detailed breakdown of the process:

Step 1: Personal Information

Begin by entering your name, address, and Social Security number at the top of the form. Indicate your residency status by checking the appropriate box for "Non-Resident."

Step 2: Report Income

In this section, report all income earned in Louisiana. This includes:

- Wages and salaries (from W-2 forms)
- Business income (if applicable)
- Rental income from properties located in Louisiana
- Interest and dividends from Louisiana sources

Make sure to follow the instructions provided in the form to ensure you report your income correctly.

Step 3: Calculate Adjusted Gross Income (AGI)

After reporting your income, calculate your adjusted gross income by subtracting any allowable deductions. Non-residents may not claim the same deductions available to residents, so it's essential to review which deductions apply to your situation.

Step 4: Compute Louisiana Tax Liability

Once you have your AGI, use the tax tables provided in the Louisiana tax instruction booklet to compute your tax liability. Louisiana has a progressive tax rate that ranges from 2% to 6% based on your income level.

Step 5: Claim Credits

If you qualify for any tax credits, such as the Louisiana credit for taxes paid to other states, be sure to claim them on your return. This can help reduce your overall tax liability.

Step 6: Review and Sign

Before submitting your return, review all entries for accuracy. Sign and date the form to validate your return. If you have a tax preparer, they must also sign the form.

Payment Options

If you owe taxes after calculating your liability, you have several options for making a payment:

- Pay online through the Louisiana Department of Revenue website
- Mail a check or money order along with your tax return

- Set up a payment plan if you cannot pay the full amount by the deadline

Common Mistakes to Avoid

Filing your Louisiana non-resident income tax return can be complex, and mistakes can lead to penalties or delays. Here are some common errors to avoid:

1. Failing to Report All Income

Ensure you include all income earned in Louisiana. Missing income can trigger an audit and result in penalties.

2. Incorrect Deductions

Non-residents cannot claim many deductions available to residents. Familiarize yourself with what you can and cannot deduct.

3. Missing Deadlines

Keep track of filing deadlines and ensure your return is submitted on time to avoid late fees.

Conclusion

Understanding **Louisiana non-resident income tax instructions** is crucial for anyone earning income within the state but residing elsewhere. By following the appropriate steps, using the correct forms, and remaining mindful of deadlines, non-residents can successfully navigate their tax obligations in Louisiana. Always consider consulting with a tax professional if you have specific questions or unique circumstances that require expert advice.

Frequently Asked Questions

What is the deadline for filing Louisiana non-resident income tax returns?

The deadline for filing Louisiana non-resident income tax returns is typically May 15th of the year following the tax year. However, if May 15th falls on a weekend or holiday, the deadline is extended to the next business day.

Do non-residents need to file a Louisiana income tax return if they earned income in the state?

Yes, non-residents are required to file a Louisiana income tax return if they earned income from Louisiana sources, regardless of their state of residence.

What forms do non-residents use to file Louisiana income tax?

Non-residents use Form IT-540B to file their Louisiana income tax returns. This form is specifically designed for non-residents and part-year residents.

Can non-residents claim deductions on their Louisiana income tax return?

Yes, non-residents can claim certain deductions on their Louisiana income tax return, but the deductions are limited to income earned from Louisiana sources.

Is there a specific tax rate for non-residents in Louisiana?

Non-residents are subject to the same tax rates as residents, which are based on income brackets. However, they only pay taxes on income earned from Louisiana sources.

What types of income are considered Louisiana-source income for non-residents?

Louisiana-source income for non-residents includes wages earned in Louisiana, rental income from Louisiana properties, and income from businesses operated in Louisiana.

Are there any tax credits available for non-residents in Louisiana?

Yes, non-residents may be eligible for certain tax credits, such as the credit for taxes paid to other states, which can help reduce their overall tax liability.

How can non-residents file their Louisiana income tax returns?

Non-residents can file their Louisiana income tax returns electronically through the Louisiana Department of Revenue's website or by mailing a paper return to the appropriate address.

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