



**Revenue Information Bulletin No. 10-019**  
**October 4, 2010**  
**Individual Income Tax**

**Amount of Excess Federal Itemized Deductions Allowed on  
Louisiana Individual Income Tax Returns**

Louisiana Revised Statute 47:293 allows individuals to claim a deduction for excess federal itemized deductions on their individual income tax return. In addition, La. R.S. 47:293 defines the term “excess federal itemized personal deductions” as the amount by which the federal itemized deductions exceed the amount of the taxpayer’s federal standard deduction. The question has arisen between the Department of Revenue and taxpayers over what is meant by the term “federal itemized deductions.”

In some cases, a taxpayer will have more federal itemized deductions than they have federal adjusted gross income. In this case, the taxpayer is allowed to offset their federal adjusted gross income by the federal itemized deductions until their federal taxable income is zero. Taxpayers have questioned whether Louisiana’s statutory use of the term federal itemized deductions means the total amount claimed on the taxpayer’s federal income tax return or the amount allowed by the IRS to offset the taxpayer’s federal adjusted gross income and federal taxable income to zero.

The term “excess federal itemized personal deductions” is defined as the amount by which the federal itemized personal deductions exceed the amount of federal standard deduction for the taxpayer’s filing status. La. R.S. 47:293(3) does not limit taxpayers to the amount of itemized deductions actually claimed on their federal return. Therefore, taxpayers may claim the total amount of their itemized deductions on line 8A of the IT-540 even if they were not able to claim the entire amount on their federal return.

Interested parties should contact Customer Service at (225) 219-0102.

Cynthia Bridges  
Secretary

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