IT-540

2005 LOUISIANA Resident

PLEASE PRINT IN BLACK ING ONLY USING CAPITAL LETTERS.

You can file this return electronically.

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FAST and SIMPLE
www.revenue.louisiana.gov

For name change, mark box. ☐

For decedent filing, mark box. ☐ →

Spouse decedent, mark box. ☐ →

For address change, mark box. ☐ →

Your first name	Initial	Last name	Suffix
If joint return, spouse's name	Initial	Last name	Suffix

Present home address (number and street including apartment number or rural route)

City, town, or APO	State	ZIP

Your Social Security Number

Spouse's Social Security Number

IMPORTANT!
You must print your SSN(s) above in same order as shown on your federal return.

☐ If this is an amended return, mark this box.

Please paperclip W-2s, extension, and schedules here.

FILING STATUS: Print the appropriate number in the filing status box. It must agree with your federal return.

Print a **"1"** in box if **single**.
Print a **"2"** in box if **married filing jointly**.
Print a **"3"** in box if **married filing separately**.
Print a **"4"** in box if **head of household.**✷
Print a **"5"** in box if **qualifying widow(er)**.

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

6 EXEMPTIONS:

A [X] Yourself ☐ 65 or older ☐ Blind

B ☐ Spouse ☐ 65 or older ☐ Blind

C Number of dependents (Print number from Line 6C of federal return, Form 1040 or 1040A. and print dependent names below.)

D Total exemptions (Total of 6A, 6B, and 6C.)

Total of 6A & 6B ☐

6C ☐

6D ☐

If you are not required to file a federal return, indicate wages here. ☐ , ☐☐☐ . 00

Mark this box and enter zero "0," on Line 12. → ☐

7 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. If Louisiana Schedule E is used, print the amount from Line 5. Mark the box showing Schedule E was used. If your federal adjusted gross income is less than zero, print "0." ☐ From Louisiana Schedule E, attached ..... 7 ☐☐☐ , ☐☐☐ , ☐☐☐ . 00

8 LESS FEDERAL INCOME TAX - If federal income tax deduction increased by federal disaster credit(s), and/or federal casualty loss deduction, mark box. See instructions, page 17. → ☐ ..... 8 ☐☐☐ , ☐☐☐ , ☐☐☐ . 00

9 YOUR LOUISIANA TAX TABLE INCOME - Subtract Line 8 from Line 7. If less than zero, print "0." Use this figure to find your tax in the tax tables. ..... 9 ☐☐☐ , ☐☐☐ , ☐☐☐ . 00

10 YOUR LOUISIANA INCOME TAX - Print the amount from the tax table that corresponds with your filing status. ..... 10 ☐☐ , ☐☐☐ , ☐☐☐ . 00

11 **FEDERAL CHILD CARE CREDIT - Print the amount from your 2005 Federal Form 1040A, Line 29, or 2005 Federal Form 1040, Line 48. Important! See instructions, page 17. This amount will be used to compute your 2005 Louisiana Child Care Credit.** ..... 11 ☐ , ☐☐☐ . 00

NONREFUNDABLE TAX CREDITS

11A OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 ..... 11A ☐ , ☐☐☐ , ☐☐☐ . 00

11B AMOUNT OF NONREFUNDABLE LOUISIANA CHILD CARE CREDIT CARRIED FORWARD FROM PREVIOUS YEARS. See Child Care Credit Worksheet, page 19. ..... 11B ☐ , ☐☐☐ . 00

11C 2005 NONREFUNDABLE LOUISIANA CHILD CARE CREDIT – **Your Federal AGI must be GREATER THAN $25,000 in order to claim a credit on this line**. See Child Care Credit Worksheet, page 19. ..... 11C ☐ , ☐☐☐ . 00

11D TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 11A, 11B, and 11C and print the result here. .. 11D ☐ , ☐☐☐ , ☐☐☐ . 00

12 ADJUSTED LOUISIANA INCOME TAX - Subtract Line 11D from Line 10 and print the result here. If you are not required to file a federal return, or if less than zero, print "0." ..... 12 ☐☐ , ☐☐☐ , ☐☐☐ . 00

13 CONSUMER USE TAX - You must mark one of these boxes. ☐ No use tax due. ☐ Amount from the Consumer Use Tax Worksheet, Line 2, page 18 ..... 13 ☐☐ , ☐☐☐ , ☐☐☐ . 00

14 TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 12 and 13 and print the result here. ..... 14 ☐☐ , ☐☐☐ , ☐☐☐ . 00

REFUNDABLE CREDITS AND PAYMENTS

15A 2005 REFUNDABLE LOUISIANA CHILD CARE CREDIT – **Your Federal AGI must be EQUAL TO OR LESS THAN $25,000 to claim the credit on this line.** See Child Care Credit Worksheet, page 19. ..... 15A ☐ , ☐☐☐ . 00

15B OTHER REFUNDABLE CREDITS - From Schedule F, Line 9 ..... 15B ☐ , ☐☐☐ , ☐☐☐ . 00

15C AMOUNT OF TAX WITHHELD FOR 2005 - Attach W-2 Form(s) ..... 15C ☐ , ☐☐☐ , ☐☐☐ . 00

Complete and sign back of return. →

6632

66001 66 12312005

Print your Social Security Number here. _____

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15D	AMOUNT OF CREDIT CARRIED FORWARD FROM 2004	15D
15E	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership_____.	15E
15F	AMOUNT OF ESTIMATED PAYMENTS FOR 2005	15F
15G	AMOUNT PAID WITH EXTENSION REQUEST	15G
15H	TOTAL REFUNDABLE CREDITS AND PAYMENTS - Add Lines 15A through 15G and print the result here.	15H
16	OVERPAYMENT – If Line 15H is equal to Line 14, enter zero, "0" on Lines 16 and 20 and go to Line 21. If Line 15H is greater than Line 14, then subtract Line 14 from Line 15H and print the result here. If Line 15H is less than Line 14, enter zero, "0" on Line 16 and skip Lines 17A through 19.	16
17A	AMOUNT OF LINE 16 YOU WANT CONTRIBUTED TO **THE MILITARY FAMILY ASSISTANCE FUND**	17A
17B	AMOUNT OF LINE 16 YOU WISH TO DONATE TO VARIOUS CHARITIES PRINT AMOUNT FROM LINE 6, SCHEDULE D.	17B
17C	AMOUNT OF LINE 16 YOU WISH TO CONTRIBUTE TO THE START PROGRAM	17C
17D	AMOUNT OF LINE 16 TO BE CREDITED TO 2006 INCOME TAX (Subtract amounts entered on Line 17A through 17C) **CREDIT**	17D
18	SUBTOTAL – ADD LINES 17A THROUGH 17D and print the result here.	18
19	AMOUNT OF LINE 16 TO BE REFUNDED TO YOU (Subtract Line 18 from Line 16 and print the result.) SEE MAILING ADDRESS BELOW. **REFUND**	19
20	AMOUNT YOU OWE - If Line 15H is greater than or equal to Line 14, enter zero, "0." If Line 14 is greater than Line 15H, then subtract Line 15H from Line 14 and print the result here.	20
21	ADDITIONAL DONATION TO **THE MILITARY FAMILY ASSISTANCE FUND**	21
22	INTEREST - From Line 5 of the Interest Calculation Worksheet, page 24	22
23	DELINQUENT FILING PENALTY - From Line 7 of the Delinquent Filing Penalty Calculation Worksheet, page 24	23
24	DELINQUENT PAYMENT PENALTY - From Line 7 of the Delinquent Payment Penalty Calculation Worksheet, page 24	24
25	UNDERPAYMENT PENALTY - See instructions for Underpayment Penalty, page 24 and Form R-210R. If you are a farmer, see instructions on page 18 and check the box.	25
26	BALANCE DUE LOUISIANA - Add Lines 20 through 25 and print the result here. Make check payable to: **Louisiana Department of Revenue. Mail to P.O. Box 3550, Baton Rouge, LA 70821-3550.** For electronic payment options, see page 2. **DO NOT SEND CASH.** **PAY THIS AMOUNT.**	26

Mark this box if an extension is attached and place extension as first page of submitted form.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted.

Your signature	Date	Your occupation	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Spouse's occupation	Telephone number of paid preparer	Date

Area code and daytime telephone number

MAIL **PAYMENTS** TO:
Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550

MAIL **REFUNDS** TO:
Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of *PAID* preparer

Individual Income Tax Return
Calendar year return due 5/15/2006.

DO NOT SUBMIT A PHOTOCOPY OF YOUR FEDERAL RETURN.

For office use only

Extension claimed

Field flag

Routing code

6633

YOU CAN FILE THIS RETURN ELECTRONICALLY.

Attach to return if completed. Print your Social Security Number here. →

2005 ADJUSTMENTS TO INCOME — LOUISIANA SCHEDULE E

1 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. If less than zero, print "0." 1

2 INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS - Print the amount of interest and dividend income not reported on your federal return that is taxable to Louisiana. See instructions, page 20. 2

2A RECAPTURE OF START CONTRIBUTIONS - See instructions, page 20. ....2A

3 TOTAL - Add Lines 1, 2, and 2A and print the result here. 3

4 NONTAXABLE INCOME - Print on Lines 4A through 4I the amount of income included in Line 1 above that is not taxable by Louisiana. If less than zero, print "0."

Please see instructions for Lines 4A through 4L, beginning on page 20.

4A INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS 4A

4B LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired: _____) 4B

4C LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired: _____) 4C

4D1 FEDERAL RETIREMENT BENEFITS (Date retired: _____) 4D1

4D2 OTHER RETIREMENT BENEFITS (Date retired: _____)
You must print the name of the retirement system whose benefits you are receiving that are **specifically exempt** from Louisiana income tax. Print name below. 4D2

_____

4E ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER.
See instructions for worksheet and computation, page 20.
You must print the name of pension(s) or annuity(ies) below. Please see special notice on page 20 concerning prior tax years. 4E

_____

4F TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS
Print the amount shown on your Federal Form 1040, Line 20b, **OR** Federal Form 1040A, Line 14b. 4F

4G NATIVE AMERICAN INCOME - See instructions, page 20. ....4G

4H OTHER: List the source and amount of other income that Louisiana cannot tax.
Do not list active federal or military income or income earned in another state. (See instructions, page 20.) Note: Credit for taxes paid to other states is claimed on Nonrefundable Tax Credits, Schedule G, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA. 4H

_____

4I START SAVINGS PROGRAM CONTRIBUTION
See instructions, page 21. ....4I

4J TOTAL - Add Lines 4A through 4I and print the result here. 4J

4K FEDERAL TAX APPLICABLE TO EXEMPT INCOME
See instructions, page 21. This amount cannot exceed the amount on Line 8 of Form IT-540. ....4K

4L NONTAXABLE INCOME - Subtract Line 4K from Line 4J and print the result here. 4L

5 LOUISIANA ADJUSTED GROSS INCOME - Subtract Line 4L from Line 3. Print the result here and on Line 7 of Form IT-540. Mark the box on Line 7 of Form IT-540 indicating that Schedule E was used. 5

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Attach to return if completed. Print your Social Security Number here. →

2005 DONATION SCHEDULE — SCHEDULE D

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 16 of Form IT-540 to the organizations listed below. Print on Lines 1 through 5, the portion of the overpayment you wish to donate. The total on Line 6 cannot exceed the amount of your overpayment on Line 16 of Form IT-540.

1	WILDLIFE HABITAT AND NATURAL HERITAGE TRUST FUND	1	, , . 00
2	LOUISIANA CANCER TRUST FUND – Prostate Cancer	2	, , . 00
3	LOUISIANA ANIMAL WELFARE COMMISSION	3	, , . 00
4	LOUISIANA HOUSING TRUST FUND	4	, , . 00
5	COMMUNITY BASED PRIMARY HEALTH CARE FUND	5	, , . 00
6	TOTAL DONATIONS – Add Lines 1 through 5. Print the result here and on Line 17B of Form IT-540.	6	, , . 00

2005 REFUNDABLE TAX CREDITS — SCHEDULE F

1	INVENTORY TAX CREDIT - See instructions, page 21.	1	, , . 00
2	AD VALOREM TAX CREDIT ON NATURAL GAS FACILITIES AND SERVICES - See instructions, page 21.	2	, , . 00
3	AD VALOREM TAX CREDIT FOR OFFSHORE VESSELS - See instructions, page 21.	3	, , . 00
4	SOUND RECORDING INVESTMENT TAX CREDIT - See instructions, page 21.	4	, , . 00
5	CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES - See instructions, page 21.	5	, , . 00
6	PRISON INDUSTRY ENHANCEMENT PROGRAM CREDIT - See instructions, page 21.	6	, , . 00
7	URBAN REVITALIZATION - See instructions, page 21.	7	, , . 00
8	OTHER REFUNDABLE CREDITS - See instructions, page 21.	8	, , . 00
9	TOTAL - Add Lines 1 through 8. Print the result here and on Line 15B of Form IT-540.	9	, , . 00

2005 MODIFIED FEDERAL INCOME TAX INFORMATION — SCHEDULE H

1	Enter the amount from Line 2A of the Federal Income Tax Deduction Computation Worksheet.	1	, , . 00
2	Enter the amount from Line 2B of the Federal Income Tax Deduction Computation Worksheet.	2	, , . 00
3	Enter the amount from Line 5A of the Federal Income Tax Deduction Computation Worksheet.	3	, , . 00
4	Enter the amount from Line 7A of the Federal Income Tax Deduction Computation Worksheet.	4	, , . 00
5	Enter the amount from Line 8A of the Federal Income Tax Deduction Computation Worksheet.	5	, , . 00
6	Enter the amount from Line 9A of the Federal Income Tax Deduction Computation Worksheet.	6	, , . 00
7	Enter the amount from Line 11 of the Federal Income Tax Deduction Computation Worksheet.	7	, , . 00

Attach to return if completed. Print your Social Security Number here. →

2005 NONREFUNDABLE TAX CREDITS — SCHEDULE G

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES - Complete this part only if you paid income tax liabilities to other states **and** you were a **resident of Louisiana**. See Instructions, page 21.
A copy of the return filed with the other state(s) must be submitted with this schedule.
Print the amount of the paid income tax liabilities to the other state(s). Round to the nearest dollar. .....1 , , . 00

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es).
Only one credit is allowed per person. **See instructions, beginning on page 21 for definitions of these disabilities.**

	Deaf	Loss of limb	Mentally incapacitated	Blind
2A Yourself				
2B Spouse				
2C Dependent ✷				

✷ 2C List dependent name(s) here. _____

2D Print the total number of qualifying individuals. Only one credit is allowed per person. 2D

2E Multiply Line 2D by $100 and print the result here. .....2E , . 00

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS
3A Print the value of computer equipment donated. Attach Form R-3400. See Instructions, page 22. .....3A , . 00

3B Multiply Line 3A by 40% (.40) and print the result here. Round to nearest dollar. .....3B , . 00

4 CREDIT FOR CERTAIN FEDERAL CREDITS
4A See instructions, page 22. .....4A , , . 00

4B Multiply Line 4A by 10% (.10). Print the result or $25, whichever is less. This line is limited to $25. .....4B . 00

OTHER NONREFUNDABLE CREDITS - Enter credit description and associated code, along with dollar amount of credit claimed. Please see instructions beginning on page 22.

	CREDIT DESCRIPTION	CODE		AMOUNT OF CREDIT CLAIMED
5	MOTION PICTURE INVESTMENTS	251	5	, , . 00
6			6	, , . 00
7			7	, , . 00
8			8	, , . 00
9			9	, , . 00
10			10	, , . 00

11 TOTAL NONREFUNDABLE CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter this amount on Line 11A of Form IT-540. .....11 , , . 00

For further information about these credits, please see instructions beginning on page 22.

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150	New Markets	214	Motion Picture Resident	256
Commercial Fishing	105	Debt Issuance	155	Brownfields Investor	216	Capital Company	257
Family Responsibility	110	Atchafalaya Trace	200	Dedicated Research	220	Biomed/University Research	300
Doctor/Dentist	115	Organ Donation	202	LCDFI Credit	222	Tax Equalization	305
Bone Marrow	120	Household Expense	204	Motion Picture Investment	251	Manufacturing Establishments	310
Law Enforcement Ed.	125	Vehicle Alternative Fuel	206	Research and Development	252	Enterprise Zone	315
First Time Drug Offenders	130	Previously Unemployed	208	Historic Structures	253	Quality Jobs	320
Bulletproof Vest	135	Recycling Credit	210	Digital Interactive Media	254	Other	500
Nonviolent Offenders	140	Basic Skills Training	212	Technology Commercialization	255		