

PLEASE PAPERCLIP W-2S AND SCHEDULES

For name change, mark box.

IT-540

# 2009 LOUISIANA RESIDENT

**IMPORTANT!**  
You must print your SSN below in the same order as shown on your federal return.

For decedent filing, mark box.

|                 |       |           |        |
|-----------------|-------|-----------|--------|
| Your first name | Init. | Last name | Suffix |
|-----------------|-------|-----------|--------|

|                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Your Social Security Number

Spouse decedent, mark box.

|                                |       |           |        |
|--------------------------------|-------|-----------|--------|
| If joint return, spouse's name | Init. | Last name | Suffix |
|--------------------------------|-------|-----------|--------|

|                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Spouse's Social Security Number

For address change, mark box.

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

Area code and daytime telephone number

|                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

For amended return, mark box.

|                    |       |     |
|--------------------|-------|-----|
| City, town, or APO | State | ZIP |
|--------------------|-------|-----|

**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**.

### 6 EXEMPTIONS:

- 6A  Yourself  65 or older  Blind  Qualifying Widow
- 6B  Spouse  65 or older  Blind

Total of 6A & 6B

\* If the qualifying person is not your dependent, print name here. \_\_\_\_\_

**6C DEPENDENTS** – Print dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Print the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here.

**6C**

| First Name | Last Name | Social Security Number | Relationship to you | Birth Date (mm/dd/yyyy) |
|------------|-----------|------------------------|---------------------|-------------------------|
|            |           |                        |                     |                         |
|            |           |                        |                     |                         |
|            |           |                        |                     |                         |
|            |           |                        |                     |                         |
|            |           |                        |                     |                         |
|            |           |                        |                     |                         |

**6D TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C

**6D**

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

Mark this box and enter zero "0" on Line 16.

**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 5C. 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**  ,  ,  .

If you did not itemize your deductions on your federal return, leave Lines 8A, 8B and 8C blank and go to Line 9.

**8A** FEDERAL ITEMIZED DEDUCTIONS – Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.

**8A**  ,  ,  .

**8B** FEDERAL STANDARD DEDUCTION – Leave blank if you did not itemize. If you did itemize and your filing status is 1 or 3, print \$5,700; 2 or 5, print \$11,400; or 4, print \$8,350.

**8B**  ,  ,  .

**8C** EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A and print the result. Leave blank if you did not itemize.

**8C**  ,  ,  .

**9** FEDERAL INCOME TAX – See instructions, page 19. If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H on page 25.

**9**  ,  ,  .

**10** YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, print "0." Use this figure to find your tax in the tax tables.

**10**  ,  ,  .

**11** YOUR LOUISIANA INCOME TAX – Print the amount from the tax table that corresponds with your filing status.

**11**  ,  ,  .



### FOR OFFICE USE ONLY

Field Flag

SPEC CODE

**WEB**

6011

60111

66 12312009

Print your Social Security Number.

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

|                                  |  |   |
|----------------------------------|--|---|
| <b>NONREFUNDABLE TAX CREDITS</b> | 12A  | FEDERAL CHILD CARE CREDIT – Print the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2009 Louisiana Nonrefundable Child Care Credit.   |
|                                  | 12B  | 2009 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – <b>Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.</b> See <i>Nonrefundable Child Care Credit Worksheet, page 29.</i>  |
|                                  | 12C  | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2005 THROUGH 2008 – See <i>Nonrefundable Child Care Credit Worksheet, page 29.</i>   |
|                                  | 12D  | 2009 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – <b>Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.</b> See <i>Nonrefundable School Readiness Credit Worksheet, page 30.</i><br>5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/> |
|                                  | 12E  | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 – See <i>Nonrefundable School Readiness Credit Worksheet, page 30.</i>  |
|                                  | 13   | EDUCATION CREDIT– A credit of \$25 is available for each qualified dependent who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents by \$25 and print the result.  |
|                                  | 14   | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11  |
| 15                               | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14 and print the result. |   |

|     |   |     |
|-----|---|-----|
| 12A | <input type="text"/>                      | .00 |
| 12B | <input type="text"/>                      | .00 |
| 12C | <input type="text"/>                      | .00 |
| 12D | <input type="text"/>                      | .00 |
| 12E | <input type="text"/>                      | .00 |
| 13  | <input type="text"/>                      | .00 |
| 14  | <input type="text"/> <input type="text"/> | .00 |
| 15  | <input type="text"/> <input type="text"/> | .00 |
| 16  | <input type="text"/> <input type="text"/> | .00 |
| 17  | <input type="text"/> <input type="text"/> | .00 |
| 18  | <input type="text"/> <input type="text"/> | .00 |

|    |  |
|----|--|
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11 and print the result. If the result is less than zero, or you are not required to file a federal return, print zero "0." |
| 17 | CONSUMER USE TAX <input type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, page 20, Line 2.  |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17 and print the result.  |

|     |                      |     |
|-----|----------------------|-----|
| 19  | <input type="text"/> | .00 |
| 19A | <input type="text"/> | .00 |
| 19B | <input type="text"/> | .00 |

|                               |  |   |
|-------------------------------|--|---|
| <b>REFUNDABLE TAX CREDITS</b> | 19   | 2009 LOUISIANA REFUNDABLE CHILD CARE – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.</b> See <i>instructions, page 28 and Refundable Child Care Credit Worksheet, pages 31.</i>  |
|                               | 19A  | Print the qualified expense amount from the Refundable Child Care Credit Worksheet, page 31, Line 3.  |
|                               | 19B  | Print the amount from the Refundable Child Care Credit Worksheet, page 31, Line 6.  |
|                               | 20   | 2009 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.</b> See <i>Refundable School Readiness Credit Worksheet, page 33.</i><br>5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/> |
|                               | 21   | EARNED INCOME CREDIT – See <i>Louisiana Earned Income Credit (LA EIC) Worksheet, page 33, Line 3.</i>   |
|                               | 22   | LOUISIANA CITIZENS INSURANCE CREDIT – See <i>instructions, page 20.</i>   |
| 23                            | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 |   |

|    |   |     |
|----|---|-----|
| 20 | <input type="text"/> <input type="text"/>   | .00 |
| 21 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 22 | <input type="text"/>  | .00 |
| 23 | <input type="text"/>  | .00 |

|                 |    |   |
|-----------------|----|---|
| <b>PAYMENTS</b> | 24 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2009 – Attach Forms W-2 and 1099.  |
|                 | 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2008  |
|                 | 26 | AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – See <i>instructions, page 20.</i> Enter name of partnership. _____ |
|                 | 27 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2009  |
|                 | 28 | AMOUNT PAID WITH EXTENSION REQUEST  |

|    |                      |     |
|----|----------------------|-----|
| 24 | <input type="text"/> | .00 |
| 25 | <input type="text"/> | .00 |
| 26 | <input type="text"/> | .00 |
| 27 | <input type="text"/> | .00 |
| 28 | <input type="text"/> | .00 |

|    |  |
|----|--|
| 29 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, 20 through 28 and print the result. <b>Do not include amounts on 19A and 19B.</b>  |
| 30 | OVERPAYMENT – If Line 29 is equal to Line 18, print zero "0" on Lines 30 through 45 and go to Line 46. If Line 29 is greater than Line 18, subtract Line 18 from Line 29 and print the result here. <b>Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.</b> If Line 29 is less than Line 18, print zero "0" on Lines 30 through 44 and go to Line 45. |

|    |                      |     |
|----|----------------------|-----|
| 29 | <input type="text"/> | .00 |
| 30 | <input type="text"/> | .00 |



Print the first 4 characters of your last name in these boxes.

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|

COMPLETE AND SIGN RETURN ON NEXT PAGE.

**WEB**

6012

Print your Social Security Number. 

|    |   |
|----|---|
| 31 | UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 20 and check the box. <input type="checkbox"/>   |
| 32 | <b>ADJUSTED OVERPAYMENT</b> – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero "0" here, subtract Line 30 from Line 31, and print the balance on Line 45. |

|    |                      |   |                      |   |                      |   |                      |                      |
|----|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 31 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 32 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

|                             |    |   |
|-----------------------------|----|---|
| <b>DONATIONS OF LINE 32</b> | 33 | <b>The Military Family Assistance Fund</b> – See instructions, page 20.       |
|                             | 34 | <b>Coastal Protection and Restoration Fund</b> – See instructions, page 20.   |
|                             | 35 | The Start Program – See instructions, page 20.                                |
|                             | 36 | Wildlife Habitat and Natural Heritage Trust Fund – See instructions, page 20. |
|                             | 37 | Louisiana Prostate Cancer Trust Fund – See instructions, page 20.             |
|                             | 38 | Louisiana Animal Welfare Commission – See instructions, page 20.              |
|                             | 39 | Community - Based Primary Health Care Fund – See instructions, page 20.       |
|                             | 40 | National Lung Cancer Partnership – See instructions, page 20.                 |
|                             | 41 | <b>TOTAL DONATIONS</b> – Add Lines 33 through 40 and print the result.        |


|    |                      |   |                      |   |                      |                      |                      |                      |
|----|----------------------|---|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| 33 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 34 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 35 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 36 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 37 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 38 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 39 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 40 | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |                      |                      |
| 41 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .                    | <input type="text"/> | <input type="text"/> |

|                          |    |  |
|--------------------------|----|--|
| <b>REFUND OR TAX DUE</b> | 42 | <b>SUBTOTAL</b> – Subtract Line 41 from Line 32 and print the result. This amount of overpayment is available for credit or refund.  |
|                          | 43 | <b>AMOUNT TO BE CREDITED TO 2010 INCOME TAX</b> – Print the amount of Line 42 that you wish to credit to 2010. <b>CREDIT</b>   |
|                          | 44 | <b>AMOUNT TO BE REFUNDED</b> – Subtract Line 43 from Line 42 and print the result. Use Address 2 below. <b>REFUND</b>  |
|                          | 45 | <b>AMOUNT YOU OWE</b> – If Line 18 is greater than Line 29, subtract Line 29 from Line 18 and print the result. If you entered an amount as the result of underpayment penalty exceeding an overpayment, complete Lines 46, 47 and 52 and print zero "0" on Lines 48 through 51. |
|                          | 46 | <b>ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND</b>  |
|                          | 47 | <b>ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND</b>  |
|                          | 48 | <b>INTEREST</b> – From the Interest Calculation Worksheet, page 35, Line 5.  |
|                          | 49 | <b>DELINQUENT FILING PENALTY</b> – From the Delinquent Filing Penalty Calculation Worksheet, page 35, Line 7.  |
|                          | 50 | <b>DELINQUENT PAYMENT PENALTY</b> – From Delinquent Payment Penalty Calculation Worksheet, page 35, Line 7.  |
|                          | 51 | UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 21 and check the box. <input type="checkbox"/>  |
|                          | 52 | <b>BALANCE DUE LOUISIANA</b> – Add Lines 45 through 51 and print the result. Use Address 1 below. For electronic payment options, see page 2. <b>PAY THIS AMOUNT.</b>  |

|    |                      |   |                      |   |                      |   |                      |                      |
|----|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 42 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 43 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 44 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 45 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 46 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 47 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 48 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 49 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 50 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 51 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 52 | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

**DO NOT SEND CASH.**

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.

|   |   |      |  |      |
|---|---|------|--|------|
| Print the first 4 characters of your last name in these boxes.<br> | Your Signature  | Date | Signature of paid preparer other than taxpayer |      |
|   | Spouse's Signature (If filing jointly, both must sign.) | Date | Telephone number of paid preparer              | Date |

**Individual Income Tax Return**  
Calendar year return due 5/15/2010



**{ Address }**

**1** **Mail Balance Due Return with Payment**  
TO: Department of Revenue  
P. O. Box 3550  
Baton Rouge, LA 70821-3550

**2** **Mail All Other Individual Income Tax Returns**  
TO: Department of Revenue  
P. O. Box 3440  
Baton Rouge, LA 70821-3440

|                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Social Security Number, PTIN, or FEIN of paid preparer

**WEB**

6013

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

**SCHEDULE E – 2009 ADJUSTMENTS TO INCOME**

|    |   |    |         |   |         |   |         |   |         |   |         |
|----|---|----|---------|---|---------|---|---------|---|---------|---|---------|
| 1  | FEDERAL ADJUSTED GROSS INCOME – Print the amount from your Federal Form 1040EZ, Line 4, <b>OR</b> Federal Form 1040A, Line 21, <b>OR</b> Federal Form 1040, Line 37. If less than zero, print "0."  | 1  | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | . | [ ] [ ] |
| 2  | INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS – Print the amount of any tax-exempt interest and dividend income reported on your federal return that is taxable to Louisiana. <i>See instructions, page 21.</i> | 2  | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | . | [ ] [ ] |
| 2A | RECAPTURE OF START CONTRIBUTIONS – <i>See instructions, page 21.</i>  | 2A | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | . | [ ] [ ] |
| 3  | TOTAL – Add Lines 1, 2, and 2A and print the result.  | 3  | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | , | [ ] [ ] | . | [ ] [ ] |

**EXEMPT INCOME** – Print on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount. *See instructions beginning on page 21.*

| Exempt Income Description |  | Code             | Amount |                                       |
|---------------------------|--|------------------|--------|---------------------------------------|
| 4A                        |  | [ ] [ ] <b>E</b> | 4A     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4B                        |  | [ ] [ ] <b>E</b> | 4B     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4C                        |  | [ ] [ ] <b>E</b> | 4C     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4D                        |  | [ ] [ ] <b>E</b> | 4D     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4E                        |  | [ ] [ ] <b>E</b> | 4E     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4F                        |  | [ ] [ ] <b>E</b> | 4F     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4G                        |  | [ ] [ ] <b>E</b> | 4G     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4H                        |  | [ ] [ ] <b>E</b> | 4H     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4I                        | <b>EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX</b> – Add lines 4A through 4H and print the result.   |                  | 4I     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4J                        | <b>FEDERAL TAX APPLICABLE TO EXEMPT INCOME</b> – Use Option 1 or Option 2, <i>see instructions, page 23.</i>   |                  | 4J     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 4K                        | <b>EXEMPT INCOME</b> – Subtract Line 4J from Line 4I and print the result.   |                  | 4K     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 5A                        | <b>LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280(C) WAGE EXPENSE ADJUSTMENT</b> – Subtract Line 4K from Line 3 and print the result.  |                  | 5A     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 5B                        | <b>IRC 280(C) WAGE EXPENSE ADJUSTMENT</b> – Print the amount of your IRC 280(C) wage expense adjustment. <b>Important!</b> <i>See instructions, page 23.</i>                                       |                  | 5B     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |
| 5C                        | <b>LOUISIANA ADJUSTED GROSS INCOME</b> – Subtract Line 5B from Line 5A. Print the result here and on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7 indicating that Schedule E was used. |                  | 5C     | [ ] [ ] , [ ] [ ] , [ ] [ ] . [ ] [ ] |

| Description   | Code | Description  | Code |
|---|------|--|------|
| Interest and Dividends on US Government Obligations   | 01E  | Taxable Amount of Social Security, <i>see instructions, page 22.</i>                 | 07E  |
| Louisiana State Employees' Retirement Benefits<br><i>Taxpayer date retired: _____ Spouse date retired _____</i> | 02E  | Native American Income, <i>see instructions, page 22.</i>                            | 08E  |
| Louisiana State Teachers' Retirement Benefits<br><i>Taxpayer date retired: _____ Spouse date retired: _____</i> | 03E  | START Savings Program Contribution, <i>see instructions, page 22.</i>                | 09E  |
| Federal Retirement Benefits<br><i>Taxpayer date retired: _____ Spouse date retired: _____</i>                   | 04E  | Military Pay Exclusion, <i>see instructions, page 22.</i>                            | 10E  |
| Other Retirement Benefits<br><i>Provide name or statute: _____</i>  | 05E  | Road Home, <i>see instructions, page 22.</i>   | 11E  |
| <i>Taxpayer date retired: _____ Spouse date retired: _____</i>  |      | Recreation Volunteer, <i>see instructions, page 22.</i>                              | 13E  |
| Annual Retirement Income Exemption for Taxpayers 65 or over<br><i>Provide name of pension or annuity: _____</i> | 06E  | Volunteer Firefighter, <i>see instructions, page 22.</i>                             | 14E  |
|   |      | Voluntary Retrofit Residential Structure, <i>see instructions, page 22.</i>          | 16E  |
|   |      | Elementary and Secondary School Tuition, <i>see instructions, page 23.</i>           | 17E  |
|   |      | Educational Expenses for Home-Schooled Children, <i>see instructions, page 23.</i>   | 18E  |
|   |      | Educational Expenses for Quality Public Education, <i>see instructions, page 23.</i> | 19E  |
|   |      | Other, <i>see instructions, page 23.</i><br>Identify: _____                          | 49E  |



## 2009 Louisiana School Expense Deduction Worksheet

|           |                             |
|-----------|-----------------------------|
| Your Name | Your Social Security Number |
|-----------|-----------------------------|

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 50 percent of the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
  2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
  3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, print "home-schooled." Print an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

| Student | Name of Qualifying Dependent | Name of School | Deduction as described in Section I |   |   |
|---------|------------------------------|----------------|-------------------------------------|---|---|
|         |                              |                | 1                                   | 2 | 3 |
| A       |                              |                |                                     |   |   |
| B       |                              |                |                                     |   |   |
| C       |                              |                |                                     |   |   |
| D       |                              |                |                                     |   |   |
| E       |                              |                |                                     |   |   |
| F       |                              |                |                                     |   |   |

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses.

| Qualifying Expense  | List the amount paid for each student as listed in Section II. |     |     |     |     |     |
|---|--|-----|-----|-----|-----|-----|
|   | A  | B   | C   | D   | E   | F   |
| Tuition and Fees  |  |     |     |     |     |     |
| School Uniforms   |  |     |     |     |     |     |
| Textbooks, or Other Instructional Materials                                   |  |     |     |     |     |     |
| Supplies  |  |     |     |     |     |     |
| Total <i>(add amounts in each column)</i>                                     |  |     |     |     |     |     |
| Multiply by   | 50%  | 50% | 50% | 50% | 50% | 50% |
| <b>Deduction per Student</b> – Print the result or \$5,000 whichever is less. |  |     |     |     |     |     |

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

|  |    |
|--|----|
| Print the <b>Elementary and Secondary School Tuition Deduction</b> here and on IT-540, Schedule E, code 17E.             | \$ |
| Print the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540, Schedule E, code 18E.     | \$ |
| Print the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540, Schedule E, code 19E. | \$ |



**SCHEDULE F – 2009 REFUNDABLE TAX CREDITS**

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 23.*

1A Yourself  Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of issue \_\_\_\_\_  
 or State Identification \_\_\_\_\_ State of issue \_\_\_\_\_

1B Spouse  Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of issue \_\_\_\_\_  
 or State Identification \_\_\_\_\_ State of issue \_\_\_\_\_

1C Dependents: List dependent names.

|                      |                                  |
|----------------------|----------------------------------|
| Dependent name _____ | Date of Birth (MM/DD/YYYY) _____ |
| Dependent name _____ | Date of Birth (MM/DD/YYYY) _____ |
| Dependent name _____ | Date of Birth (MM/DD/YYYY) _____ |
| Dependent name _____ | Date of Birth (MM/DD/YYYY) _____ |

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D**   ,    .

**Additional Refundable Credits**

Enter description and associated code, along with the dollar amount. *See instructions beginning on page 23.*

|   | Credit Description   | Code  |   | Amount Credit Claimed   |
|---|--|---|---|---|
| 2 |  | <input type="text"/> <input type="text"/> F | 2 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 3 |  | <input type="text"/> <input type="text"/> F | 3 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 4 |  | <input type="text"/> <input type="text"/> F | 4 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 5 |  | <input type="text"/> <input type="text"/> F | 5 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 6 |  | <input type="text"/> <input type="text"/> F | 6 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 7 | OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 23. |   | 7 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

| Description                 | Code | Description                        | Code | Description  | Code | Description                               | Code |
|-----------------------------|------|------------------------------------|------|--|------|---|------|
| Inventory Tax               | 50F  | Mentor-Protégé                     | 57F  | Wind and Solar Energy Systems                                      | 64F  | Sugarcane Trailer Conversion              | 69F  |
| Ad Valorem Natural Gas      | 51F  | Milk Producers                     | 58F  | School Readiness Child Care Provider                               | 65F  | Retention and Modernization               | 70F  |
| Ad Valorem Offshore Vessels | 52F  | Technology Commercialization       | 59F  | School Readiness Child Care Directors and Staff                    | 66F  | Conversion of Vehicle to Alternative Fuel | 71F  |
| Telephone Company Property  | 54F  | Historic Residential               | 60F  | School Readiness Business – Supported Child Care                   | 67F  | Research and Development                  | 72F  |
| Prison Industry Enhancement | 55F  | Angel Investor                     | 61F  | School Readiness Fees and Grants to Resource and Referral Agencies | 68F  | Other Refundable Credit                   | 80F  |
| Urban Revitalization        | 56F  | Musical and Theatrical Productions | 62F  |  |      |   |      |

**SCHEDULE H – 2009 MODIFIED FEDERAL INCOME TAX DEDUCTION**

|   |   |   |   |
|---|---|---|---|
| 1 | Print the amount of your federal income tax liability found on Federal Form 1040, Line 55. <i>See instructions, page 25.</i>                                  | 1 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 2 | Print the amount of federal disaster credits allowed by IRS. <i>See instructions, page 25.</i>  | 2 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 3 | Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased. | 3 | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |



**ATTACH TO RETURN IF COMPLETED.**

Print your Social Security Number.

**SCHEDULE G – 2009 NONREFUNDABLE TAX CREDITS**

|   |   |   |  |
|---|---|---|--|
| 1 | CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – Complete this part only if you paid income tax liabilities to other states <b>and</b> you were a resident of Louisiana. See instructions, page 25. A copy of the return filed with the other states must be submitted with this schedule. Print the amount of the income tax liability paid to other states. Round to the nearest dollar. | 1 | <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> |
| 2 | CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 25 for definitions of these disabilities.   |   |  |

|                                |             |                          |                          |                          |                          |    |  |  |
|--------------------------------|-------------|--------------------------|--------------------------|--------------------------|--------------------------|----|--|--|
|                                |             | Deaf                     | Loss of Limb             | Mentally incapacitated   | Blind                    |    |  |  |
| 2A                             | Yourself    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2D | Print the total number of qualifying individuals. Only one credit is allowed per person. | 2D <input type="text"/>  |
| 2B                             | Spouse      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2E | Multiply Line 2D by \$100 and print the result.  | 2E <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> |
| 2C                             | Dependent * | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |    |  |  |
| * List dependent names here. ▶ |             |                          |                          |                          |                          |    |  |  |

|    |  |    |  |
|----|--|----|--|
| 3  | CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS   |    |  |
| 3A | Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 25. | 3A | <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>                        |
| 3B | Multiply Line 3A by 40 percent and print the result. Round to the nearest dollar.                                    | 3B | <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>                        |
| 4  | CREDIT FOR CERTAIN FEDERAL TAX CREDITS   |    |  |
| 4A | Print the amount of eligible federal credits. See instructions, page 25.   | 4A | <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> |
| 4B | Multiply Line 4A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25.         | 4B | <input type="text"/> . <input type="text"/> <input type="text"/>   |

**Additional Nonrefundable Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 26.

|    | Credit Description  | Credit Code          | Amount of Credit Claimed  |
|----|---|----------------------|---|
| 5  |   | <input type="text"/> | 5 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>  |
| 6  |   | <input type="text"/> | 6 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>  |
| 7  |   | <input type="text"/> | 7 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>  |
| 8  |   | <input type="text"/> | 8 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>  |
| 9  |   | <input type="text"/> | 9 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>  |
| 10 |   | <input type="text"/> | 10 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> |
| 11 | OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14. |                      | 11 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> |

| Description  | Code |
|--|------|
| Premium Tax  | 100  |
| Commercial Fishing                                       | 105  |
| Family Responsibility                                    | 110  |
| Small Town Doctor/Dentist                                | 115  |
| Bone Marrow  | 120  |
| Law Enforcement Education                                | 125  |
| First Time Drug Offenders                                | 130  |
| Bulletproof Vest   | 135  |
| Nonviolent Offenders                                     | 140  |
| Qualified Playgrounds                                    | 150  |
| Debt Issuance  | 155  |
| Donations of Materials, Equipment, Advisors, Instructors | 175  |

| Description   | Code |
|---|------|
| Other   | 199  |
| Atchafalaya Trace   | 200  |
| Organ Donation  | 202  |
| Household Expense for Physically and Mentally Incapable Persons | 204  |
| Previously Unemployed   | 208  |
| Recycling Credit  | 210  |
| Basic Skills Training   | 212  |
| Dedicated Research  | 220  |
| New Jobs Credit   | 224  |
| Refunds by Utilities  | 226  |
| Eligible Re-entrants  | 228  |

| Description                            | Code |
|--|------|
| Neighborhood Assistance                | 230  |
| Cane River Heritage                    | 232  |
| LA Community Economic Dev.             | 234  |
| Apprenticeship                         | 236  |
| Ports of Louisiana Investor            | 238  |
| Ports of Louisiana Import Export Cargo | 240  |
| Motion Picture Investment              | 251  |
| Research and Development               | 252  |
| Historic Structures                    | 253  |
| Digital Interactive Media              | 254  |
| Motion Picture Resident                | 256  |

| Description                   | Code |
|-------------------------------|------|
| Capital Company               | 257  |
| LCDFI                         | 258  |
| New Markets                   | 259  |
| Brownfields Investor          | 260  |
| Motion Picture Infrastructure | 261  |
| Other                         | 299  |
| Biomed/University Research    | 300  |
| Tax Equalization              | 305  |
| Manufacturing Establishments  | 310  |
| Enterprise Zone               | 315  |
| Other                         | 399  |



File electronically!  
www.revenue.louisiana.gov



WEB