

Name Change

2010 LOUISIANA RESIDENT - 2D

Decedent Filing

First Name MI Last Name

Taxpayer SSN

Spouse Decedent

Spouse First Name MI Last Name

Spouse SSN

Address Change

Mailing Address

Amended Return

City

ST ZIP CODE

Telephone

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

6 EXEMPTIONS:

- 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)**.

6A Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

6B Spouse

65 or older

Blind

* 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

Dependent First and Last Name

SSN

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 - If your Federal Adjusted Gross Income is less than zero, print "0."

From Louisiana Schedule E, attached

7

8A FEDERAL ITEMIZED DEDUCTIONS

8A

8B FEDERAL STANDARD DEDUCTION

8B

8C EXCESS FEDERAL ITEMIZED DEDUCTIONS - Subtract Line 8B from Line 8A and print the result.

8C

9 FEDERAL INCOME TAX - If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box.

9

10 YOUR LOUISIANA TAX TABLE INCOME - Subtract Lines 8C and 9 from Line 7. If less than zero, print "0."

10

11 YOUR LOUISIANA INCOME TAX

11



6100

Social Security Number

NONREFUNDABLE TAX CREDITS

12A	FEDERAL CHILD CARE CREDIT	12A	
12B	2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	12B	
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009	12C	
12D	2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	12D	
	5 4 3 2		
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009	12E	
13	EDUCATION CREDIT- Multiply the number of qualified dependents by \$25 and print the result.	13	
14	OTHER NONREFUNDABLE TAX CREDITS - From Schedule G, Line 11	14	
15	TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 12B through 14 and print the result.	15	
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."	16	
17	CONSUMER USE TAX	17	
	No use tax due. Amount from the Consumer Use Tax Worksheet.		
18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17 and print the result.	18	

REFUNDABLE TAX CREDITS

19	2010 LOUISIANA REFUNDABLE CHILD CARE	19	
19A	Print the qualified expense amount from the Refundable Child Care Credit Worksheet.	19A	
19B	Print the amount from the Refundable Child Care Credit Worksheet.	19B	
20	2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT	20	
	5 4 3 2		
21	EARNED INCOME CREDIT	21	
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	
23	OTHER REFUNDABLE TAX CREDITS - From Schedule F, Line 7	23	
PAYMENTS			
24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2010 - Attach Forms W-2 and 1099.	24	
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2009	25	
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING	26	
	Enter name of partnership.		
27	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2010	27	
28	AMOUNT PAID WITH EXTENSION REQUEST	28	



Social Security Number

29 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, 20 through 28 and print the result.

29

30 OVERPAYMENT

30

31 UNDERPAYMENT PENALTY – If you are a farmer check the box.

31

32 ADJUSTED OVERPAYMENT – 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 46.

32

DONATIONS OF LINE 32

33 The Military Family Assistance Fund

33

34 Coastal Protection and Restoration Fund

34

35 The Start Program

35

36 Wildlife Habitat and Natural Heritage Trust Fund

36

37 Louisiana Prostate Cancer Trust Fund

37

38 Louisiana Animal Welfare Commission

38

39 Community - Based Primary Health Care Fund

39

40 National Lung Cancer Partnership

40

41 Louisiana Chapter of the National Multiple Sclerosis Society Fund

41

42 TOTAL DONATIONS – Add Lines 33 through 41 and print the result.

42

REFUND DUE

43 SUBTOTAL – Subtract Line 42 from Line 32 and print the result.

43

44 AMOUNT TO BE CREDITED TO 2011 INCOME TAX

CREDIT

44

45 AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result.

REFUND

45



6102

Social Security Number

AMOUNTS DUE LOUISIANA

46 AMOUNT YOU OWE - If Line 18 is greater than Line 29, subtract Line 29 from Line 18 and print the result. If you entered an amount here from Line 32, complete Lines 47, 48, 49 and 54 and print zero '0' on Lines 50 through 53.

46

47 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND

47

48 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND

48

49 ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND

49

50 INTEREST

50

51 DELINQUENT FILING PENALTY

51

52 DELINQUENT PAYMENT PENALTY

52

53 UNDERPAYMENT PENALTY - If you are a farmer, check the box.

53

54 BALANCE DUE LOUISIANA - Add Lines 46 through 53 and print the result.

PAY THIS AMOUNT. DO NOT SEND CASH.

54

2-D Barcode Area

Status Contribution and Donation

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.

Table with 3 columns: Signature, Date, Signature of paid preparer other than taxpayer. Includes rows for 'Your Signature' and 'Spouse's Signature (If filing jointly, both must sign.)'.

Name Address

FOR OFFICE USE ONLY

Field Flag input boxes for office use.

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2011

Mail to: Department of Revenue

SPEC CODE



6103

SCHEDULE E – 2010 ADJUSTMENTS TO INCOME

Social Security Number

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 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.

2

2A RECAPTURE OF START CONTRIBUTIONS

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.

Exempt Income Description

Code

Amount

4A _____

4A

4B _____

4B

4C _____

4C

4D _____

4D

4E _____

4E

4F _____

4F

4G _____

4G

4H _____

4H

4I **EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add lines 4A through 4H and print the result.

4I

4J FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2,

4J

4K EXEMPT INCOME – Subtract Line 4J from Line 4I and print the result.

4K

5A LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280(C) WAGE EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3 and print the result.

5A

5B IRC 280(C) WAGE EXPENSE ADJUSTMENT – Print the amount of your IRC 280(C) wage expense adjustment.

5B

5C LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Print the result here and on Form IT-540-2D, Line 7.

5C

Description

Code

Description

Code

Interest and Dividends on US Government Obligations.....

01E

START Savings Program Contribution.....

09E

Louisiana State Employees' Retirement Benefits (Date Retired).....

02E

Military Pay Exclusion.....

10E

Taxpayer _____ *Spouse* _____

Road Home

11E

Louisiana State Teachers' Retirement Benefits (Date Retired).....

03E

Recreation Volunteer

13E

Taxpayer _____ *Spouse* _____

Volunteer Firefighter

14E

Federal Retirement Benefits (Date Retired).....

04E

Voluntary Retrofit Residential Structure.....

16E

Taxpayer _____ *Spouse* _____

Elementary and Secondary School Tuition.....

17E

Other Retirement Benefits (Date Retired).....

05E

Educational Expenses for Home-Schooled Children.....

18E

Provide name or statute:

Educational Expenses for Quality Public Education.....

19E

Taxpayer _____ *Spouse* _____

Capital Gain from Sale of Louisiana Business.....

20E

Annual Retirement Income Exemption for Taxpayers 65 or over

06E

Other

49E

Provide name of pension or annuity:

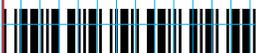
Identify: _____

Taxable Amount of Social Security

07E

Native American Income

08E



6104

Social Security Number

SCHEDULE F – 2010 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	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue State of issue
1B	Spouse	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue 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.

	Credit Description	Code	Amount of Credit Claimed
2		2	
3		3	
4		4	
5		5	
6		6	
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540-2D, Line 23.	7	

SCHEDULE H – 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55.	1	
2	Print the amount of federal disaster credits allowed by IRS.	2	
3	Add Lines 1 and 2 and print the result here and on Form IT-540-2D, Line 9.	3	



SCHEDULE G – 2010 NONREFUNDABLE TAX CREDITS

Social Security Number [redacted]

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 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 [redacted]

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

	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
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
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. **3A**

3B Multiply Line 3A by 40 percent and print the result. Round to the nearest dollar. **3B**

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Print the amount of eligible federal credits. **4A**

4B Multiply Line 4A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25. **4B**

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	
11 OTHER NONREFUNDABLE TAX CREDITS -- Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540-2D, Line 14.	11	



CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F – Credit Codes

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé.	57F
Milk Producers	58F
Technology Commercialization	59F
Historic Residential.	60F
Angel Investor	61F

Schedule G – Credit Codes

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
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	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

Schedule F – Credit Codes

Description	Code
Musical and Theatrical Productions	62F
Wind and Solar Energy Systems	64F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business-Supported Child Care.	67F
School Readiness Fees and Grants to Resource and Referral Agencies.	68F
Sugarcane Trailer Conversion or Acquisition.	69F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Research and Development.	72F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F

Schedule G – Credit Codes

Description	Code
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage.	232
LA Community Economic Development.	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 Employment of Resident	256
Capital Company	257
LA Community Development Financial Institution (LCDFI)	258
New Markets	259
Brownfields Investor Credit	260
Motion Picture Infrastructure	261
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299
Biomed/University Research	300
Tax Equalization.	305
Manufacturing Establishments	310
Enterprise Zone	315
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399

2010 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- 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%
Deduction per Student – 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 Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Print the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Print the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$





ATTACH THIS WORKSHEET TO YOUR RETURN

2010 Louisiana Refundable School Readiness Credit Worksheet

Your Name Social Security Number

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 19.

1. Print the amount of 2010 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 31, Line 11 1 _____ .00

Using the Star Rating of the child care facility that your qualified dependent attended during 2010, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

Table with 2 columns: A Quality Rating, B Percentages for Star Rating. Rows include Five Star (200% (2.0)), Four Star (150% (1.5)), Three Star (100% (1.0)), Two Star (50% (.50)), and One Star (0% (.00)).

2. Print the number of your qualified dependents under age six who attended a:

- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____

3. Add lines (i) through (iv) and print the result. Be sure to include the decimal. 3 _____ . _____

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540, Line 20. 4 _____ .00

On Form IT-540, Line 20 print in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2010 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

- 1. Federal Earned Income Credit - Print the amount from Federal Form 1040EZ, Line 9a, OR Federal Form 1040A, Line 41a, OR Federal Form 1040, Line 64a. 1 _____ .00
2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and print the result on Line 3. 2 X .035
3. Print this amount on Form IT-540, Line 21. 3 _____ .00

