

T-540 SD **2009** LOUISIANA Resident  
or Fiscal Year Individual Income Tax Return  
Begun 2009 Mail to: Department of Revenue  
Ended 2010 PO BOX XXXX  
BATON ROUGE LA  
70821-XXXX

Leave this area blank

- Attach W-2 here
- If your name has changed, mark here.
- If your address has changed, mark here.
- If this is an amended return, mark here.
- If this is for decedent, mark here.

SSNTPAYER SSNSPOUSE TELEPHONEX  
 TAXPAYERNAMXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 SPOUSENAMXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 COLINEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 CITYSTZIPXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filing status (Enter appropriate number in the filing status box)

Exemptions

6A Yourself	<input checked="" type="checkbox"/>	Total of 6A & 6B	<input type="checkbox"/>
65 or over		6C Total dependents *	<input type="checkbox"/>
Blind		6D Total exemptions	<input type="checkbox"/>
Qualifying widow		* Dependent's Name(s):	
6B Spouse		List on page 2	
65 or over			
Blind			

Calendar year returns due 5/15/2010

Please do not staple; use a paperclip instead. Do not submit a photocopy.

TPSSN	LN19B	OWED	SCF1D
SPSSN	LN20	LN46	F2
DEVID	LN21	LN47	F3
TAXPD	LN22	LN48	F4
FORMN	LN23	LN49	F5
PTIN	LN24	LN50	F6
LINE7	LN25	LN51	F7
LN8A	LN26	LN52	SCHH1
LN8B	LN27	SCHE1	H2
LN8C	LN28	E2	H3
LN9	LN29	E2A	SCHG1
LN10	LN30	E3	G2D
LN11	LN31	4A	G2E
LN12A	LN32	4B	G3A
LN12B	LN33	4C	G3B
LN12C	LN34	4D	G4A
LN12D	LN35	4E	G4B
LN12E	LN36	4F	G5
LN13	LN37	4G	G6
LN14	LN38	4H	G7
LN15	LN39	E4I	G8
LN16	LN40	E4J	G9
LN17	LN41	E4K	10
LN18	LN42	E5A	G11
LN19	CREDIT	E5B	12DSF
LN19A	REFND	E5C	20SF
			SCODE

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. I consent that my SSN may be given to the LA Office of Student Financial Assistance in order to properly identify any START Savings Program Account Holder.

Date \_\_\_\_\_ Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Spouse \_\_\_\_\_

Date \_\_\_\_\_ Paid preparer \_\_\_\_\_

SSN \_\_\_\_\_ Telephone \_\_\_\_\_

9

6060

**2009 Resident Schedules** (If used, must be submitted.)

Social Security No. \_\_\_\_\_

Name(s) as shown on Form IT-540 SD \_\_\_\_\_

**6C. Dependents**

First Name	Last Name	Social Security No.	Relationship	Birthdate (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**ADJUSTMENTS TO INCOME – SCHEDULE E**

- 1 Federal adjusted gross income 1. \_\_\_\_\_
- 2 Interest and dividend income from other states and their political subdivisions 2. \_\_\_\_\_
- 2A Recapture of START contributions 2A. \_\_\_\_\_
- 3 Total - Add Lines 1, 2, and 2A. 3. \_\_\_\_\_

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	_____	4I. _____
4J Federal tax applicable to exempt income	_____	4J. _____
4K Exempt income	_____	4K. _____
5A Louisiana adjusted gross income before IRC 280(C) wage expense adjustment	_____	5A. _____
5B IRC 280(C) wage expense adjustment	_____	5B. _____
5C Louisiana adjusted gross income	_____	5C. _____

**REFUNDABLE TAX CREDITS – SCHEDULE F**

- 1 Credit for amounts paid by certain military servicemembers for obtaining LA Hunting and Fishing Licenses
- 1A **Yourself**  Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of Issue \_\_\_\_\_  
or State Identification \_\_\_\_\_
- 1B **Spouse**  Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of Issue \_\_\_\_\_  
or State Identification \_\_\_\_\_
- 1C **Dependents: List dependent name(s).**  
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**

Credit Description	Code	Amount
2 _____	_____	2. _____
3 _____	_____	3. _____
4 _____	_____	4. _____
5 _____	_____	5. _____
6 _____	_____	6. _____
7 Total Refundable Tax Credit	_____	7. _____



Name(s) as shown on Form IT-540 SD \_\_\_\_\_

**MODIFIED FEDERAL INCOME TAX INFORMATION – SCHEDULE H**

- 1 Amount of your federal income tax liability found on Federal Form 1040, Line 55. 1. \_\_\_\_\_
- 2 Amount of federal disaster credits allowed by IRS 2. \_\_\_\_\_
- 3 Add Lines 1 and 2. 3. \_\_\_\_\_

**NONREFUNDABLE TAX CREDITS – SCHEDULE G**

- 1 Credit for tax liabilities paid to other states 1. \_\_\_\_\_
- 2. Credit for certain disabilities**

	Deaf	Loss of Limb	Mentally Incapacitated	Blind
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2C Dependent*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*2C List Dependent name(s) here. \_\_\_\_\_
- 2D Total number of qualifying individuals. 2D. \_\_\_\_\_
- 2E Multiply Line 2D by \$100. 2E. \_\_\_\_\_
- 3 Credit for contributions to educational institutions**
- 3A Value of computer or other technological equipment donated. 3A. \_\_\_\_\_
- 3B Multiply Line 3A by 40%. 3B. \_\_\_\_\_
- 4 Credit for certain federal tax credits**
- 4A Amount of eligible federal credits. 4A. \_\_\_\_\_
- 4B Multiply Line 4A by 10% . This credit is limited to \$25. 4B. \_\_\_\_\_

**ADDITIONAL NONREFUNDABLE TAX CREDITS – SCHEDULE G**

	Credit Description	Code	Amount
5	_____	_____	5. _____
6	_____	_____	6. _____
7	_____	_____	7. _____
8	_____	_____	8. _____
9	_____	_____	9. _____
10	_____	_____	10. _____
11	Total Nonrefundable Tax Credits		11. _____

**EXEMPT CODES FOR SCHEDULE E**

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



**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.) . . . . .	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.) . . . . .	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.) . . . . .	299
Biomed/University Research . . . . .	300
Tax Equalization. . . . .	305
Manufacturing Establishments . . . . .	310
Enterprise Zone . . . . .	315
(Reserved for future credits.) . . . . .	399

## 2009 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%
<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.	\$







ATTACH THIS WORKSHEET TO YOUR RETURN

2009 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 Social 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 2009 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 2009, 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.

2009 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

