

- Use black ink only.
- Free internet filing and E-pay services are available for most Louisiana taxpayers at www.revenue.louisiana.gov/fileonline.
- See the inside back cover for What's New for 2011.

SPEC
CODE

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This space on the last page of the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.

WHO MUST FILE A RETURN

1. If you are a Louisiana resident who is required to file a federal individual income tax return, you must file a Louisiana income tax return reporting all income earned in 2011.
2. You must file a return to obtain a refund or credit if you overpaid your tax through: withholding, declaration of estimated tax, credit carried forward, composite partnership payments made on your behalf, claiming a 2011 refundable child care credit or a Louisiana earned income credit.
3. If you are **not required to file a federal return** but had Louisiana income tax withheld in 2011, **you must file a return to claim a refund of the amount withheld.** Refer to the IRS requirements for filing in order to determine if you must file a federal return. For additional information, see the NOTE on page 19.
4. **Military** – If you are military personnel whose home of record is Louisiana and you meet the filing requirements of 1 or 2 above, you must file a return and report all of your income, regardless of where you were stationed. If you are single, you should file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and both you and your spouse are residents of Louisiana, you should file a resident return (Form IT-540), reporting all of your income to Louisiana.

Any military personnel whose domicile is NOT Louisiana must report any nonmilitary Louisiana sourced income on Form IT-540B. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service-member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.

If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to another state.

Louisiana residents who are members of the armed services and were stationed out-of-state for 120 or more consecutive days on active duty may be entitled to an exemption of up to \$30,000 of military income. See the instructions for Schedule E, page 22, Code 10E.

5. Professional Athletes – Louisiana Administrative Code (LAC) 61:III.1527 requires all professional athletes that participate in athletic events within Louisiana to file all tax returns, including extension requests, electronically. Nonresident professional athletes must file Form IT-540B-NRA electronically.
6. A temporary absence from Louisiana does not automatically change your domicile for income tax purposes. You must confirm your intention to change your domicile to another state by actions taken to establish a new domicile outside of Louisiana and by actions taken to abandon the Louisiana domicile and its privileges. Examples of establishing a domicile include registering to vote, registering and titling vehicles, obtaining a driver's license, changing children's school of attendance, obtaining a homestead exemption, or any other actions that show intent to establish a new domicile outside of Louisiana. These are intended as examples and do not necessarily indicate a change in residency. You are considered to be a Louisiana resident if you continue to maintain a residence in Louisiana while working in another state. Use Nonrefundable Tax Credits, Schedule G, Line 1, to report taxes paid to the other states.
7. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box on the face of the return for the appropriate taxpayer and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer.

FORMS

Forms and instructions are on the LDR website, www.revenue.louisiana.gov/taxforms.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed.

NOTE: Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute (R.S.) 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany the amended state return.

WHEN TO FILE

1. A 2011 calendar year return is due **on or before May 15, 2012.**
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Enter your name and Social Security Number on your return and any correspondence.

NOTE: On a joint return, list the names and the Social Security Numbers on Form IT-540 in the same order that you listed them on your federal return.

A return for which a **payment** is due should be mailed to P.O. Box 3550, Baton Rouge LA 70821-3550. **Print the last four digits of your Social Security Number on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at www.revenue.louisiana.gov/fileonline.**

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



All other individual income tax returns should be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. **Extensions must be filed before the due date of the return.** An extension can be requested on the LDR website at www.revenue.louisiana.gov/fileonline.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay the tax. Payments received after the due date will be charged interest and penalties.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request, Form R-19026, which is available on the LDR website at www.revenue.louisiana.gov/taxforms.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet on page 35.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state returns. If you have completed Schedule H to claim federal disaster relief credits, submit the specified forms as indicated in the instructions.

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. If you purchased any of these products on the internet or through the mail, you are required to pay the excise tax on those products. You should use the Consumer Excise Tax Return, Form R-5629, to report and pay the tax due on these products.

WHAT'S NEW FOR LOUISIANA 2011 INDIVIDUAL INCOME TAX?

CHANGES TO THE TAX RETURN

If you file a paper return, you will receive your refund on Electronic Access Card (pre-paid card). If you e-file your return and do not elect to direct deposit your refund, you will receive your refund on Electronic Access Card (prepaid card).

Child Care Credit Carried Forward From 2007 Through 2010 – Line 12C – The child care tax credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next four years. For the 2011 tax year, credits from 2007 through 2010 can be applied on Line 12C. Any remaining child care credit from 2006 can not be applied to the 2011 tax liability. (R.S. 47:297.4)

School Readiness Credit Carried Forward From 2008 Through 2010 – Line 12E – The school readiness credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next four years. For the 2011 tax year, credits from 2008 through 2010 can be applied on Line 12E. (R.S. 47:6104)

Donation to Louisiana Food Bank Association – Line 42 – Taxpayers can donate all or part of their refund to promote unity among member food banks in Louisiana in support of their common mission to feed the hungry. On Line 53, taxpayers can make an additional donation to the fund. Visit www.lafba.org for more information. (R.S. 47:120.95)

Donation to Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission – Line 43 – Taxpayers can donate all or part of their refund to support the celebration of the 200th anniversary of Louisiana's statehood and the 200th anniversary of the Battle of New Orleans. For more information, visit www.louisianabicentennial2012.com. (R.S. 47:120.38)

Donation to Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana – Line 44 – Taxpayers can donate all or part of their refund to the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana. For more information, visit www.texgulf.wish.org. (R.S. 47:120.101)

SCHEDULE E – ADJUSTMENTS TO INCOME

Road Home – Code 11E – The Disaster Recovery Unit located in Office of Community Development, Division of Administration, has been added as a qualifying hurricane recovery entity under R.S. 47:293(5). Certain grants, loans or other benefits provided to a taxpayer by the Disaster Recovery Unit are excluded if the income was included in the taxpayer's Federal Adjusted Gross Income. (R.S. 47:293(9)(a)(i))

Elementary and Secondary School Tuition – Code 17E – Effective January 1, 2011, the deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The Louisiana School Expense Deductions Worksheet must be completed and attached to the return. (R.S. 47:297.10)

SCHEDULE F – REFUNDABLE CREDITS

Sugarcane Trailer Conversion Credit – Code 69F – The credit for 2011 is limited to \$7,500 per trailer. See Revenue Information Bulletin 09-026 for more information. (R.S. 47:6029)

SCHEDULE G – NON-REFUNDABLE CREDITS

Angel Investor Credit – Code 262 – The credit is for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses after January 1, 2011. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. (R.S. 47:6020)

VISIT THESE LDR WEBSITES:

www.revenue.louisiana.gov/taxforms for forms and instructions.

www.revenue.louisiana.gov/individuals for tax information

www.revenue.louisiana.gov/fileonline for free filing and payment options

ABOUT THIS FORM

The return has been designed for electronic scanning, which permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Enter amounts only on those lines that are applicable.
2. Use only a pen with **black ink**.
3. Because this form is read by a machine, enter your numbers **inside the boxes** like this:



4. All numbers should be rounded to the nearest dollar.
5. Numbers should **NOT** be entered over the pre-printed zeros, in the boxes on the far right, which are used to designate cents (.00).
6. To avoid any delay in processing, use this form for **2011** only.
7. If you are filing an amended return, mark an "X" in the "Amended Return" box on the face of the return.

Nonresidents and part-year residents must use Form IT-540B to file their Louisiana return. Nonresident professional athletes must electronically file Form IT-540B-NRA.

Name, address, and Social Security Number – Enter your name, address, daytime telephone number, and Social Security Number on your return. If there is a change in your name since last year's return (for example, new spouse), mark the "Name Change" box. LDR automatically updates your account when you change your address with the Post Office. Failure to notify the Post Office of your address change will result in your account not being updated. A direct address change can also be accomplished by filing your tax return electronically. If married, enter Social Security Numbers for both you and your spouse. On a joint return, your names and Social Security Numbers must be listed in the same order that you listed them on your federal return.

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2011, complete Lines 1 through 6D. In the appropriate boxes above Line 7, enter the total amount of wages and income and mark the box to the right. Skip to Line 16, enter zero "0" and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household, you must show the name of the qualifying person in the space provided if the person is not a dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return, you are age 65 or over, you are blind, or your filing status is Qualifying Widow(er). You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Enter the amount of your Federal Adjusted Gross Income. This amount is taken from Federal Form 1040EZ, Line 4, OR from Federal Form 1040A, Line 21, OR from Federal Form 1040, Line 37. If your Federal Adjusted Gross Income is less than zero, enter "0."

The following residents should use Schedule E to determine their Louisiana Adjusted Gross Income:

1. Residents with exempt income such as interest on U.S. government obligations and public employee retirement systems.
2. Residents with recapture of START contributions.

3. Residents with interest income from obligations of other states and their political subdivisions.
4. Residents age 65 years or older with annual retirement income taxable to Louisiana.
5. Residents who are active duty military and have served 120 or more consecutive days out-of-state during the calendar year.
6. Residents who have paid school tuition, home-schooled educational expenses, or public school educational expenses for qualified dependents.

Mark the box on Line 7 if the amount from Schedule E, Line 5C, is used. In order to complete Schedule E, you may need to first compute your modified federal income tax deduction for Louisiana purposes if you claimed federal disaster relief credits on your 2011 federal return.

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

Line 8A – If you itemized your deductions on your federal return, enter the amount of your federal itemized deductions, shown on Federal Form 1040, Schedule A, Line 29.

Line 8B – If you itemized your deductions on your federal return and your filing status is 1 or 3, enter \$5,800; 2 or 5, enter \$11,600; 4, enter \$8,500.

Line 8C – Subtract Line 8B from Line 8A. If less than zero, enter zero "0."

Line 9 – If you claimed federal disaster relief credits on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. However, the credits must be utilized on your federal return. Attach a copy of your federal return that indicates the amount of the credit, a copy of Federal Form 3800, and a copy of the appropriate IRS form to substantiate the amount of the credit.

If you **have not** claimed federal disaster relief credits, enter your federal income tax liability on Line 9. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ**, Line 10.
- Federal Form **1040A**, Line 35.
- Federal Form **1040**, Line 55, minus the amount from Form 4972, reported on Line 44.

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Louisiana Nonrefundable Tax Credits, Schedule G, Line 4.

Line 10 – Subtract Line 8C and Line 9 from Line 7. If less than zero, enter zero "0."

Line 11 – Use the tax table that corresponds with your filing status. Locate the amount of your tax table income from Line 10 in the first two columns of the tax table. Read across to the column numbered the same as the total number of exemptions claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. Enter this amount on Line 11. If you have more than 8 exemptions, refer to the instructions at the top of the tax tables.

Line 12A – If you have claimed a Federal Child Care Credit on either Federal Form 1040A, Line 29, or Federal Form 1040, Line 48, enter the amount.

Line 12B – Enter the amount of your 2011 Louisiana Nonrefundable Child Care Credit from the Louisiana Nonrefundable Child Care Credit Worksheet on page 29. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** See instructions on page 28.

Line 12C – Enter the amount of your Louisiana Nonrefundable Child Care Credit carried forward from 2007 through 2010. The amount of your **2006** Nonrefundable Child Care Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable Child Care Credit Worksheet on page 29.

Line 12D – Enter the amount of your Louisiana Nonrefundable School Readiness Credit. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** The amount is determined from your Nonrefundable School Readiness Credit Worksheet on page 30. In the boxes under Line 12D, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Instructions for Preparing Your 2011 Louisiana Resident Income Tax Return Form, Continued...

Line 12E – Enter the amount of your Louisiana Nonrefundable School Readiness Credit carried forward from 2008 through 2010. To determine the carry forward amount, use the Louisiana Nonrefundable School Readiness Credit Worksheet on page 30.

Line 13 – A credit of \$25 is allowed for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of this year. Multiply the number of qualified dependents by \$25 and enter the result.

Line 14 – Enter the amount of the Other Nonrefundable Tax Credits from Form IT-540, Schedule G, Line 11.

Line 15 – Add Lines 12B through 14.

Line 16 – Subtract Line 15 from Line 11. If less than zero or if you are not required to file a federal return, enter zero "0" and complete the remainder of the return.

Line 17 – During 2011, if you purchased goods for use in Louisiana from outside the state and were not charged Louisiana state sales tax, you are required to file and pay the tax directly to LDR. This includes purchases from catalogs, television, Internet, another state, or outside the U.S. See the Consumer Use Tax Worksheet below. If any of the items were alcoholic beverages or tobacco products, you are required to file a Consumer Excise Tax Return, R-5629, which is posted on LDR's website.

Line 18 – Add Lines 16 and 17.

Line 19 – Enter the amount of your Louisiana Refundable Child Care Credit from the 2011 Louisiana Refundable Child Care Credit Worksheet, page 31, Line 11. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line.** See instructions on page 28.

Line 19A – Enter the amount from the 2011 Louisiana Refundable Child Care Credit Worksheet, page 31, Line 3.

Line 19B – Enter the amount from the 2011 Louisiana Refundable Child Care Credit Worksheet, page 31, Line 6.

Line 20 – Enter the amount of your 2011 Louisiana Refundable School Readiness Credit. **Your Federal Adjusted Gross Income must be less than or equal to \$25,000 to claim this credit.** The amount is determined from your Louisiana Refundable School Readiness Credit Worksheet on page 33. In the boxes under Line 20, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Line 21 – Enter the amount of your Louisiana Earned Income Credit (LA EIC). If you claimed a Federal Earned Income Credit (EIC), you are entitled to a LA EIC as provided under R.S. 47:297.8. The refundable credit is equal to 3.5 percent of your Federal EIC. See the Louisiana Earned Income Credit Worksheet, page 33.

Line 22 – Enter the amount of the Louisiana Citizens Property Insurance assessment that was included in your homeowner's insurance premium. A copy of the declaration page from your premium notice must be attached to your return. For additional information regarding this credit, see Revenue Information Bulletin 07-015 on www.revenue.louisiana.gov/citizens.

Line 23 – Enter the amount of the Other Refundable Tax Credits from Form IT-540, Schedule F, Line 7.

Line 24 – Enter the amount of Louisiana income tax withheld in 2011. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent of the income shown on Form IT-540, Line 7, you must attach a copy of your federal return.

Line 25 – Enter the amount of any credit carried forward from 2010. This amount is shown on your 2010 Form IT-540, Line 44, or IT-540B, Line 44.

Line 26 – Enter the amount of any payment made on your behalf by a composite partnership filing. Enter the name of the partnership on the line provided on the return. If more than one partnership made a payment on your behalf, attach a schedule labeled with your name and Social Security

Number and list each partnership and payment made.

Line 27 – Enter the total amount of estimated payments you made for the 2011 tax year.

Line 28 – Enter the amount of the payment made with your 2011 extension request.

Name Boxes - Enter the first 4 characters of the primary taxpayer's last name in the boxes at the bottom of the second, third, and fourth page.

Line 29 – Add Lines 19, and 20 through 28. **Do not include amounts on Line 19A and 19B.**

Line 30 – If Line 29 is greater than Line 18, subtract Line 18 from Line 29. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 29 is equal to Line 18, enter a zero on Lines 30 through 49 and go to Line 50. If Line 29 is less than Line 18, enter a zero on Lines 30 through 48 and go to Line 49.

Line 31 – See instructions for Underpayment Penalty, page 35.

Line 32 – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, enter zero "0," subtract Line 30 from Line 31, and enter the balance on Line 49.

Line 33 – You may donate all or part of your adjusted overpayment (Line 32) to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

Line 34 – You may donate all or a part of your adjusted overpayment (Line 32) to the Coastal Protection and Restoration Fund for the purposes of coastal restoration, conservation, and hurricane protection. Visit www.coastal.louisiana.gov for more information.

Line 35 – You may contribute an amount of your adjusted overpayment (Line 32) to the Louisiana Student Tuition Assistance and Revenue Trust (START) Savings Program. **IMPORTANT:** If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program in order to contribute all or part of your overpayment. If you do not have an account, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or go to www.startsaving.la.gov to enroll. All contributions of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 36 – You may donate all or part of your adjusted overpayment (Line 32) to the Wildlife Habitat and Natural Heritage Trust Fund. This fund provides for the acquisition and management of lands used for state parks, state forests, and wildlife and fishery management areas.

Line 37 – You may donate all or part of your adjusted overpayment (Line 32) for the purpose of combating prostate cancer.

Line 38 – You may donate all or part of your adjusted overpayment (Line 32) to the Louisiana Animal Welfare Commission for the purpose of promoting the proper treatment and well-being of animals.

Line 39 – You may donate all or part of your adjusted overpayment (Line 32) to the Community-Based Primary Health Care Fund. This fund provides for access to primary health care for the indigent and low-income citizens.

Line 40 – You may donate all or part of your adjusted overpayment (Line 32) to the National Lung Cancer Partnership to combat lung cancer through research, awareness, and advocacy. For more information on the fund, visit www.nationallungcancerpartnership.org.

Line 41 – You may donate all or part of your adjusted overpayment (Line 32) to the Louisiana Chapter of the National Multiple Sclerosis Society Fund to advance research for a cure and to address the challenges of those affected by MS.

Line 42 – You may donate all or part of your adjusted overpayment (Line 32) to promote unity among member food banks in Louisiana in support of their common mission to feed the hungry. Visit www.lafba.org for more information.

Consumer Use Tax Worksheet

Under La. R.S. 47:302(K), LDR is required to collect an 8 percent tax on out-of-state purchases subject to use tax. This 8 percent rate (which includes 4 percent to be distributed by LDR to local governments) is in lieu of the actual rate in effect for your area, and is payable regardless of the actual combined state and local rate for your area.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state businesses who are not required to collect sales tax.

1. Taxable purchases.....	\$	_____	.00
Tax rate (8 percent).....		_____	X .08
2. Total use tax due	\$	_____	.00

 Enter here and on Form IT-540, Line 17.

Instructions for Preparing Your 2011 Louisiana Resident Income Tax Return Form, Continued...

Line 43 – You may donate all or part of your adjusted overpayment (Line 32) to support the celebration of the 200th anniversary of Louisiana’s statehood and the 200th anniversary of the Battle of New Orleans. For more information, visit www.louisianabicentennial2012.com.

Line 44 – You may donate all or part of your adjusted overpayment (Line 32) to the Make-A-Wish Foundation of the Texas Gulf Coast & Louisiana. For more information, visit www.texgulf.wish.org.

Line 45 – Add Lines 33 through 44.

Line 46 – Subtract Line 45 from Line 32. This amount of overpayment is available for credit or refund.

Line 47 – Enter the amount of available overpayment shown on Line 46 that you wish to credit to 2012.

Line 48 – Subtract Line 47 from Line 46. This amount is to be refunded. If you file a paper return, you will receive your refund on an Electronic Access Card (prepaid card). If you e-file your return and do not elect to direct deposit your refund, you will receive your refund on an Electronic Access Card (prepaid card).

Name Boxes – Enter the first 4 characters of the primary taxpayer’s last name in the boxes at the bottom of the second, third, and fourth page.

Line 49 – If Line 18 is greater than Line 29, subtract Line 29 from Line 18. If you entered an amount from Line 32 as the result of underpayment penalty exceeding an overpayment, complete Lines 50 through 53, enter zero “0” on Lines 54 through 57, and go to Line 58.

Lines 50, 51, 52, and 53 – You may make an additional donation to the funds listed on Lines 50 through 53. You must include payment for the amount being donated with your return. The donation will not be made unless you make payment.

Line 54 – Interest is charged on all tax amounts not paid by the due date. Enter the amount from the Interest Calculation Worksheet, page 35, Line 5.

Line 55 – If you fail to file your tax return by the due date – **on or before May 15, 2012, for calendar year filers, on or before your fiscal year due date, or on or before your approved extension date**, you may be charged delinquent filing penalty. Enter the amount from the Delinquent Filing Penalty Calculation Worksheet, page 35, Line 7.

Line 56 – If you fail to pay 90 percent of the tax due by the due date – **on or before May 15, 2012, for calendar year filers**, you may be charged delinquent payment penalty. Enter the amount from the Delinquent Payment Penalty Calculation Worksheet, page 35, Line 7.

Line 57 – See instructions for Underpayment Penalty, page 35.

Line 58 – Add Lines 49 through 57. You may make payment by credit card or electronic debit on www.revenue.louisiana.gov/fileonline. You may also make payment by check or money order. **DO NOT SEND CASH.** Make your check or money order payable to the **Louisiana Department of Revenue**. Print the last four digits of your Social Security Number on your check or money order and attach it to your return.

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



Social Security Numbers – Enter your social security number in boxes provided on each page of your return.

Name Boxes – Enter the first 4 characters of the primary taxpayer’s last name in the boxes under the signature line.

Filing – YOU MUST SIGN AND DATE YOUR RETURN. If married filing jointly, both spouses must sign. If your return was prepared by a paid preparer, that person must also sign in the appropriate space and enter his or her identification number. **DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. Only submit an original return.**

Instructions for Schedule E – Adjustments to Income

Line 1 – Enter the amount of your Federal Adjusted Gross Income. This amount is shown either on your Federal Form 1040EZ, Line 4 **OR** your Federal Form 1040A, Line 21, **OR** your Federal Form 1040, Line 37. If the amount is less than zero, mark the box on Line 1. Do not use a negative sign with the amount. For example, if your Federal AGI is a \$10,000 loss, mark the box on Line 1 and enter 10,000.

Line 2 – Tax-exempt interest and dividend income reported on your federal return are taxable to Louisiana if ALL of the following conditions are met:

- a. You are filing as a resident of Louisiana.
- b. The interest or dividend income is received from obligations of a state or political subdivision of a state other than Louisiana. Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them and their constituted authorities are exempt from Louisiana taxes.
- c. The obligations were purchased on or after January 1, 1980.

Enter the **TOTAL** taxable interest and dividends. Do not list interest and dividends separately. See Revenue Ruling 11-001 if you have any Build America Bonds.

Line 2A – Enter any previously exempted Louisiana Student Tuition Assistance and Revenue Trust (START) contributions that were refunded to you during 2011 by the Louisiana Office of Student Financial Aid.

Line 3 – Add Lines 1, 2, and 2A. If the amount is less than zero, enter zero “0.” **This line may not be less than zero.**

EXEMPT INCOME LINES 4A THROUGH 4H

Below is a list of income items that are considered exempt by Louisiana law to arrive at Louisiana taxable income. These income exclusions are referenced individually by a three-digit code. Enter the description, identifying code, and dollar amount in the appropriate spaces on Lines 4A through 4H.

NOTE: Use only the codes referenced in the table on Schedule E. The codes listed here are not interchangeable with other codes listed in this booklet.

EXAMPLE:

Exemption Description	Code	Amount
START Savings Program	09E	700.00

CODE EXEMPTION DESCRIPTION

- 01E – Interest and Dividends on US Government Obligations** – Enter the amount of interest and dividends received from U.S. government obligations that are included in the amount on Line 1 of Schedule E. Include amounts received from mutual funds, which are identified as income from investments in U.S. government obligations. If the amount is not identified specifically, it is taxable and cannot be excluded.
- 02E – Louisiana State Employees’ Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Employees’ Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 03E – Louisiana State Teachers’ Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Teachers’ Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 04E – Federal Retirement Benefits** – Enter the amount of retirement benefits received from a Federal Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 05E – Other Retirement Benefits** – Enter the amount of retirement benefits received from any retirement systems whose benefits are specifically exempted by law from Louisiana income tax. In the space provided, enter the name of the retirement system or the statutory citation exempting these benefits from Louisiana income tax. A list of the eligible retirement systems and their statutory citations can be found in the LDR publication, *R-40058, Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, Inheritance Tax, and Gift Tax*, available on LDR’s website.
- 06E – Annual Retirement Income Exemption for Taxpayers 65 Years of Age or Older** – Up to \$6,000 of your annual retirement income may be exempted from state taxation if your filing status is single, head of household, married filing separately, or qualifying widow(er), and you are 65 years of age or older. If your filing status is **married filing jointly**, both you and your spouse are age 65 years or older, and each of you received annual retirement income, up to \$6,000 of the annual retirement income that **each** taxpayer

Instructions for Schedule E, Continued...

CODE EXEMPTION DESCRIPTION

17E – Elementary and Secondary School Tuition – R.S. 47:297.10 provides a deduction for expenses paid for your qualified dependent’s enrollment in a nonpublic elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university. The dependent must be claimed on your 2011 return or must have been claimed on your 2010 return. To calculate the amount of the deduction, use the 2011 Louisiana School Expense Deduction Worksheet on the back of Schedule E.

18E – Educational Expenses for Home-Schooled Children – R.S. 47:297.11 provides a deduction for expenses paid for home-schooling your qualified dependent. The dependent must be claimed on your 2011 return or must have been claimed on your 2010 return. To calculate the amount of the deduction, use the 2011 Louisiana School Expense Deduction Worksheet on the back of Schedule E.

19E – Educational Expenses for a Quality Public Education – R.S. 47:297.12 provides a deduction for expenses paid for a quality education for your qualified dependent’s enrollment in a public elementary or secondary school. The dependent must be claimed on your 2011 return or must have been claimed on your 2010 return. To calculate the amount of the deduction, use the 2011 Louisiana School Expense Deduction Worksheet on the back of Schedule E.

20E – Capital Gain from Sale of Louisiana Business – R.S. 47:293(9)(a)(xvii) provides a deduction for net capital gains resulting from the sale or exchange of an equity interest; or from the sale or exchange of substantially all of the assets of a nonpublicly traded corporation, partnership, limited liability company, or other organization commercially domiciled in Louisiana. Attach a copy of your federal return and supporting forms and a schedule showing the calculation of the deduction. See Revenue Information Bulletin 10-017 for more information.

49E – Other – On a separate schedule, list the source and amount of other income included in Schedule E, Line 1, which Louisiana cannot tax. You must attach copies of supporting documentation in order to verify the exemption claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income, regardless of where the income was earned. Credit for taxes paid to other states may be deducted on Nonrefundable Tax Credits, Schedule G, Line 1. Nonresident and Part-Year Residents should use Form IT-540B to determine their Louisiana tax. Nonresident professional athletes must file Form IT-540B-NRA electronically.

Disabled individuals claiming an exemption under R.S. 47:59.1 for making adaptations to their home should use this line to deduct the expenses from their gross income. Persons receiving disability income (R.S. 47:44.1(B)) for a permanent, total disability may

CODE EXEMPTION DESCRIPTION

exclude up to \$6,000 of annual disability income from their taxable income. Persons claiming an S Bank shareholder exclusion should use this line to report the exclusion, which is equal to the S Bank shareholder’s nontaxable income from Louisiana taxable income. “S Bank nontaxable income” means the portion of the income reported by an S Bank on Federal Form 1120S, Schedule K-1, or the portion of the income reported by an S Bank on an equivalent document, which is attributable to the net earnings used to compute the S Bank’s shares tax as provided in R.S. 47:1967. See Revenue Ruling 11-001 if you have any Build America Bonds.

Note: Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax.

Line 4I – Add Lines 4A through 4H.

Line 4J – Enter the amount of federal tax applicable to the exempt income shown on Line 4I. If Line 9 on Form IT-540 is greater than zero, complete both options and use the option that results in the **lower** federal tax. You may need to first compute your modified federal income tax deduction for Louisiana purposes if you have taken certain federal credits as a result of Hurricanes Katrina or Rita. See instructions for Line 9 on page 19.

Option 1:

If Line 4I is:	Then enter on Line 4J:
Less than \$15,000	-0-
\$15,000 - \$50,000	25% of the amount over \$15,000
More than \$50,000	\$8,750, plus 40% of the amount over \$50,000

Option 2: Divide Line 4I by Line 1. Carry out two decimal places in the percentage. For example, 48.32 percent. **DO NOT ROUND UP.** The percentage cannot exceed 100 percent.

Multiply your total federal tax from Form IT-540, Line 9, by the ratio obtained. If there is no applicable federal tax, enter zero “0.”

Line 4K – Subtract Line 4J from Line 4I.

Line 5A – Subtract Line 4K from Line 3.

Line 5B – Enter the amount of your IRC 280C expense adjustment. See Revenue Information Bulletin 06-017 for further details. To substantiate the credit, provide LDR with a copy of Federal Form 3800 that indicates the credit plus the appropriate form for the credit. A shareholder of an S corporation or other pass-through entities should attach a copy of Schedule K-1 to substantiate the credit.

Line 5C – Subtract Line 5B from Line 5A. Enter 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. If the amount is less than zero, enter zero “0.”

General Information Regarding Tax Credits

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name, and Social Security Number. For complete information regarding the credits, refer to the publication, *R-40058, Credits, Exemptions, Exclusions, and Deductions for Individual and*

Corporation Income Tax, Corporation Franchise Tax, Inheritance Tax, and Gift Tax on www.revenue.louisiana.gov/publications under Tax Manuals. Revenue Information Bulletins are posted on www.revenue.louisiana.gov/policies under Policy Documents.

Instructions for Refundable Tax Credits, Schedule F

Line 1 – R.S. 47:297.9 allows a refundable credit for 100 percent of the amount paid by an active or reserve military servicemember, or the spouse of an active or reserve military servicemember, or the dependent of such servicemember for obtaining a Louisiana noncommercial hunting or fishing license. A copy of the noncommercial hunting and/or fishing license must be submitted to LDR in order to claim the credit. Complete all information requested in Lines 1A through 1D. The credit for the license is valid only during the time the servicemember is on active duty and does not apply to purchases of lifetime licenses. Please contact LDR for more information concerning this credit.

Additional Refundable Tax Credits, Lines 2 through 6

On the next page is a list of additional refundable tax credits available for the tax year ending December 31, 2011. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 2 through 6.

NOTE: Use only the codes referenced in the table on Schedule F. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Historic Residential	6 0 F	4 0 0 . 00

Line 7 – Add Lines 1D and 2 through 6. Also, enter the amount on Form IT-540, Line 23.

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
50F	Inventory Tax – R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Refer to Revenue Information Bulletin 06-036 on the LDR website.	61F	Angel Investor – R.S. 47:6020 allows a refundable credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses between January 1, 2005, and December 31, 2009. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. Refer to Revenue Information Bulletin 06-020 on LDR's website.
51F	Ad Valorem Natural Gas – R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Both a copy of the tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.	62F	Musical and Theatrical Productions – R.S. 47:6034 allows a refundable credit for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to the live performance industry. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
52F	Ad Valorem Offshore Vessels –R.S.47:6006.1 allows a refundable credit for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. Copies of the tax assessment, the cancelled check in payment of the tax, and a completed Form LAT 11A from the Louisiana Tax Commission must be attached to the return.	64F	Wind and Solar Energy Systems – R.S.47:6030 allows a refundable credit for taxpayers who purchase and install a wind energy system, a solar energy system, or both in a residence located in this state, or for owners who purchase and install such energy systems in a residential rental apartment project. Taxpayers are also eligible for the credit when a resident purchases a newly constructed home with such systems already installed, or when such systems are installed in new apartment projects. The credit is equal to 50 percent of the first \$25,000 of the cost of each wind energy system or solar energy system, including installation costs. Only one tax credit is available for each eligible system. When taking this credit, the taxpayer will not be eligible for any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for that property. Refer to Louisiana Administrative Code 61:1.1907 on LDR's website.
54F	Telephone Company Property – R.S.47:6014 allows a refundable credit for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See Revenue Information Bulletin 01-004 on LDR's website. A schedule must be attached stating which entity paid the tax and obtained the credit on the individual's behalf.	65F	School Readiness Child Care Provider – R.S. 47:6105 allows a refundable credit for a child care provider who operates a facility or facilities where care is given to foster children in the custody of the Louisiana Department of Children and Family Services (DCFS) or to children who participate in the Child Care Assistance Program administered by the Office of Family Support in DCFS. The credit is based on the average monthly number of children who attended the facility multiplied by an amount based on the quality rating of the child care facility. For more information regarding this credit, contact DCFS.
55F	Prison Industry Enhancement – R.S.47:6018 allows a refundable credit for the state sales and use tax paid by a taxpayer on purchases of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Contact LDR for further information regarding this credit.	66F	School Readiness Child Care Directors and Staff – R.S. 47:6106 allows a refundable credit for eligible child care directors and eligible child care staff. The tax credit is based on certain attained qualifications for directors and staff members. For more information regarding this credit, contact the Louisiana Department of Children and Family Services.
56F	Urban Revitalization – R.S. 51:1801 et seq. allows a refundable credit for investing in certain economically depressed areas of the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	67F	School Readiness Business-Supported Child Care – R.S. 47:6107 allows a refundable credit for a taxpayer who incurs eligible business-supported child care expenses. The percentage of eligible expenses allowed for the credit depends on the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Copies of cancelled checks and other documentation to support the amount of eligible expenses must be maintained and provided upon request. For more information regarding this credit, contact the Louisiana Department of Children and Family Services.
57F	Mentor-Protégé – R.S. 47:6027 allows a refundable credit for a mentor business that fulfills the terms of a Mentor-Protégé Agreement as approved by the Louisiana Department of Economic Development. A copy of the certification of the credit must be attached to the return.	68F	School Readiness Fees and Grants to Resource and Referral Agencies – R.S. 47:6107 allows a refundable credit for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit can not exceed \$5,000 per tax year. For more information regarding this credit, contact the Louisiana Department of Children and Family Services.
58F	Milk Producers – R.S. 47:6032 allows a refundable credit for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under the Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration, shall be certified by the Louisiana Department of Health and Hospitals to receive the credit. Revenue Information Bulletin 08-014 provides information regarding the credit.	69F	Sugarcane Trailer Conversion or Acquisition – R.S. 47:6029 allows a refundable credit for the cost paid this year to acquire or replace an eligible sugarcane trailer, or to convert an ineligible sugarcane trailer to an eligible sugarcane trailer. An eligible trailer hauls sugarcane and meets certain requirements which will authorize the owner or operator to obtain an annual special permit for sugarcane vehicles after August 1, 2012. The credit is limited to \$7,500 per trailer.
59F	Technology Commercialization – R.S.51:2351 et seq. allows a refundable credit for a qualifying individual or business that invests in the commercialization of Louisiana technology. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.		
60F	Historic Residential – R.S. 47:297.6 allows a refundable credit for the amount of eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential or owner-occupied mixed use structure located in a National Register Historic District, a cultural products district, a local historic district, a Main Street District, or a downtown development district. The tax credit is limited to one credit per rehabilitated structure and can not exceed \$25,000 per structure. Taxpayers must apply to the Louisiana Department of Culture, Recreation, and Tourism, Division of Historic Preservation for certification. A copy of the certification of the credit must be attached to the return.		

Instructions for Refundable Tax Credits, Schedule F, Continued...

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
70F	Retention and Modernization – R.S. 51:2399.1 et seq. allows a refundable credit for an employer who incurs qualified expenditures to modernize existing operations in Louisiana to retain the business in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	72F	Research and Development – R.S. 47:6015 allows a refundable credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. The credit is obtained through the Louisiana Department of Economic Development and documentation from that agency must be attached to the return. See Revenue Information Bulletin 09-020 on LDR’s website.
71F	Conversion of Vehicle to Alternative Fuel – R.S. 47:6035 allows a refundable credit for the conversion of a vehicle to a qualified clean-burning motor vehicle fuel property, or the purchase of a new qualified motor vehicle with a qualified clean-burning fuel property installed by the manufacturer. The purchased vehicle must be properly registered with the Louisiana Department of Public Safety. You must attach documentation verifying the conversion or purchase of the vehicle.	80F	Other Refundable Credit – Reserved for future credits.

General Information about Disaster Relief Credits

Federal Disaster Relief Credits

Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. R.S. 47:293(4)(b) expands the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on the 2011 federal income tax form. Louisiana Administrative Code (LAC) 61:I.601 designated the following federal credits as disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit

3. Rehabilitation Tax Credit
4. Employer-Provided Housing Credit
5. Low Income Housing Credit
6. New Markets Tax Credit

For complete information about disaster relief credits, see LAC 61:I.601 on www.revenue.louisiana.gov/policies.

Consult your tax advisor or the IRS for information concerning the federal credits. If you claimed federal disaster relief credits on your federal return, complete Schedule H and attach a copy of the appropriate federal forms to your return to substantiate your modified Louisiana federal income tax deduction.

Instructions for Schedule H

Line 1 – Enter the amount of your federal income tax liability from Federal Form 1040, Line 55.

Line 2 – Enter the amount of federal disaster relief credits claimed on your federal return. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. Attach a copy of your federal return that indicates the amount of

the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

Line 3 – Add the amounts from Lines 1 and 2 and enter the result on Line 3 and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased by the amount of federal disaster credits.

Instructions for Nonrefundable Tax Credits, Schedule G

Line 1 – If you are a resident of Louisiana, you are allowed a credit for income taxes paid to other states for income reported on your Louisiana return (R.S.47:33). Note that you may not claim the tax withheld; you must file a return with the other state and claim the tax actually paid. You may not claim credit for taxes paid to cities or foreign countries. See Revenue Ruling 02-013 for information on taxes paid to the District of Columbia. The credit allowed on your Louisiana return must be for the same taxable year for which the tax was paid to the other states. On Line 1, enter the amount of the income tax paid to the other states. Round to the nearest dollar. A copy of the returns filed with the other states must be attached to your Louisiana return.

Line 2 – A credit of \$100 is allowed for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind (R.S. 47:297(A)). Only one credit is allowed per person. The disability must exist at the end of the taxable year or, if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, a physician’s statement is required certifying the disability. For purposes of this credit:

- DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication.
- LOSS OF LIMB is defined as one who has lost one or both hands, at or above the wrist, or one or both feet, at or above the ankle. This credit also applies if use of the limb or limbs has been lost permanently.
- MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself, or of performing routine daily health requirements, due to a his condition.

- BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees.

The names of the qualifying dependents must be entered on Line 2C. On Line 2D, enter the total number of qualifying individuals. Multiply Line 2D by \$100 and enter the result on Line 2E.

Line 3 – Taxpayers who donate computer or other technological equipment to educational institutions in Louisiana are allowed a credit of 40 percent of the value of the property donated (R.S. 47:37). The recipient certifies the donation of property by using Form R-3400 the Certificate of Donation available on LDR’s website. You must attach the completed certification form to your return. On Line 3A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 3A by 40 percent and enter the result on Line 3B. Round to the nearest dollar.

Line 4 – Taxpayers are allowed a credit of 10 percent of the following federal credits: a credit for the elderly computed on Federal Schedule R; a foreign tax credit found on Federal Form 1040, Line 47; a residential energy credit found on Federal Form 1040, Line 52; plus 10 percent of any investment tax credit or jobs credit computed on Federal Form 3800 (R.S. 47:297(B)). If the credit was not used on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not used. Enter the total federal credit on Line 4A. Multiply Line 4A by 10 percent and enter the result or \$25, whichever is less, on Line 4B.

Additional Nonrefundable Credits Lines 5 Through 10

Below is a list of additional nonrefundable tax credits available for the tax year ending December 31, 2011. Enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 5 through 10.

NOTE: Use only the codes referenced in the table on Schedule G. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Dedicated Research	220	500.00

Line 11 – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Also, enter the amount on Form IT-540, Line 14.

CODE	CREDIT DESCRIPTION
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- 100 – Premium Tax** – R.S. 47:227 provides a credit for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities such as partnerships. A schedule must be attached listing the entities that paid the premium tax and generated the credit on behalf of the individual.
- 105 – Commercial Fishing** – R.S. 47:297(C) provides a credit for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid. Do not claim the credit if you have already received a fuel tax refund.
- 110 – Family Responsibility** – R.S. 47:297(F) provides a credit for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit is equal to 33.3 percent of the contribution, not to exceed \$200.
- 115 – Small Town Doctor/Dentist** – R.S. 47:297(H) provides a credit for certified medical doctors and dentists licensed to practice in certain areas of Louisiana. The credit is limited to \$5,000.
- 120 – Bone Marrow** – R.S. 47:297(I) provides a credit to employers authorized to do business in the state who incur bone marrow donor expense by developing a bone marrow donation program, educating employees related to bone marrow donations, making payments to a health care provider for determining tissue types of potential donors, and paying wages to an employee for time related to tissue typing and bone marrow donation. If the wage expense is used to obtain the credit, it cannot be deducted as an expense for income tax purposes. The amount of the credit is equal to 25 percent of the bone marrow donor expense paid or incurred by the employer during the tax year.
- 125 – Law Enforcement Education** – R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Louisiana Departments of Public Safety or Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement.
- 130 – First Time Drug Offenders** – R.S. 47:297(K) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense, and who is less than 25 years of age at the time of initial employment.
- 135 – Bulletproof Vest** – R.S. 47:297(L) provides a credit for the purchase of a bulletproof vest for certain law enforcement personnel. The credit is limited to \$100.
- 140 – Nonviolent Offenders** – R.S. 47:297(O) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense, has completed a court-ordered program certified by the employee's probation officer, and has worked 180 days. A statement signed by both the employer and employee certifying the employee's full-time work status for the year must be attached to the return.

CODE	CREDIT DESCRIPTION
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- 150 – Qualified Playgrounds** – R.S. 47:6008 provides a credit for donations to assist qualified playgrounds. The credit is for the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. For more information on this credit, see Revenue Ruling 02-020 posted on LDR's website.
- 155 – Debt Issuance** – R.S. 47:6017 provides a credit for the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.
- 175 – Donations of Materials, Equipment, Advisors, Instructors** – R.S. 47:6012 provides a credit for employers within the state for donations of the newest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, community colleges, or apprenticeship programs registered with the Louisiana Workforce Commission to assist in the development of training programs designed to meet industry needs. The credit is for 50 percent of the value of the donated materials, equipment, or services rendered by the instructor. When taken with other applicable credits, this credit cannot exceed 20 percent of the employer's tax liability for any taxable year.
- 199 – Other** – Reserved for future credits.
- 200 – Atchafalaya Trace** – R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries that have entered into a contract with the State Board of Commerce and Industry. A copy of the contract must be attached to the return.
- 202 – Organ Donation** – R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual or spouse for a living organ donation.
- 204 – Household Expense for Physically and Mentally Incapable Persons** – R.S. 47:297.2 provides a credit for a person who maintains a household that includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is for the applicable percentage of employment related expenses allowable pursuant to Section 21 of the Internal Revenue Code.
- 208 – Previously Unemployed** – R.S. 47:6004 provides a credit for hiring a previously unemployed person who participates in the Family Independence Work Program in a newly created full-time job.
- 210 – Recycling Credit** – R.S. 47:6005 provides a credit for the purchase of certain equipment or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.
- 212 – Basic Skills Training** – R.S. 47:6009 provides a credit for employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee, not to exceed \$30,000 for the tax year.
- 220 – Dedicated Research** – R.S. 51:2203 provides a credit of 35 percent of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund, which is administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit, and a copy of the certification must be attached to the return.
- 224 – New Jobs Credit** – R.S. 47:34 and R.S. 47:287.749 provide a credit to employers who establish or expand a business in the state. A schedule that includes the calculation of the credit must be attached to the return and must include the name, address, and Social Security Number of each new employee; highest number of full-time and qualified part-time employees during the previous year; highest number of full-time and part-time employees during the current year; number of new employees hired for new jobs created during this taxable year; and amount of credit carried forward from the previous year.

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
226	Refund by Utilities – R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers.	256	Motion Picture Employment of Resident – R.S. 47:1125.1 provides a credit for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entities. Refer to Revenue Information Bulletin 05-005 on LDR’s website.
228	Eligible Re-entrants – R.S. 47:287.748 provides a credit to a taxpayer who employs an eligible re-entrant in Louisiana. An eligible re-entrant is defined as a person who has been convicted of a felony and who has successfully completed the Intensive Incarceration Program, as provided in R.S. 15:574.4.	257	Capital Company – R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Louisiana Office of Financial Institutions. A copy of the certification must be attached to the return.
230	Neighborhood Assistance – R.S. 47:35 and R.S. 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in Louisiana. The credit is for up to 70 percent of the amount contributed for investment in programs approved by the Commissioner of Administration, and the credit shall not exceed \$250,000 annually.	258	LA Community Development Financial Institution (LCDFI) – R.S. 51:3085 et seq. provides a credit for certain investments in an LCDFI to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.
232	Cane River Heritage – R.S. 47:6026 provides a credit for a heritage-based cottage industry located or to be located in the Cane River Heritage Area Development Zone. The taxpayer must enter into a contract with the Louisiana Department of Culture, Recreation, and Tourism, and a copy of the contract must be attached to the return.	259	New Markets – R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments, as defined in Section 45D of the Internal Revenue Code. The taxpayer must be certified by the Louisiana Department of Economic Development and approved by LDR. Information on the program investment limits are frequently posted as Revenue Information Bulletins on LDR’s website.
234	LA Community Economic Development – R.S. 47:6031 provides a credit for money donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution. The credit must be certified by the Louisiana Department of Economic Development, and a copy of the certification must be attached to the return.	260	Brownfields Investor Credit – R.S. 47:6021 provides a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields sites in the state. The credit is obtained through the Louisiana Department of Economic Development and the Louisiana Department of Environmental Quality.
236	Apprenticeship – R.S. 47:6033 provides a credit to employers for one dollar for each hour of employment of an eligible apprentice, limited to 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research. For more information regarding this credit, contact the Louisiana Workforce Commission.	261	Motion Picture Infrastructure – R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. Refer to Revenue Information Bulletin 06-004 on LDR’s website.
238	Ports of Louisiana Investor – R.S. 47:6036(C) provides a credit to individuals to encourage investment in state port facilities in Louisiana. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	262	Angel Investor – R.S. 47:6020 provides a credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses on or after January 1, 2011. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development.
240	Ports of Louisiana Import Export Cargo – R.S. 47:6036(I) provides a credit to individuals to encourage the use of state port facilities in Louisiana. The credit is based on the number of tons of qualified cargo imported and exported from or to manufacturing, fabrication, assembly, distribution, processing, or warehousing facilities located in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	299	Other – Reserved for future credits.
251	Motion Picture Investment – R.S. 47:6007(C)(1) provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. Taxpayers taking this credit may attach Form R-10611, available on LDR’s website, as documentation for this credit.	300	Biomed/University Research – R.S. 17:3389 provides a credit to persons who establish research activities either in a Biomedical or a University Research and Development Park. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
252	Research and Development – R.S. 47:6015 provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. Use this code for Research and Development credits earned for expenditures made in tax years beginning before January 1, 2009. See Revenue Information Bulletin 09-020 on LDR’s website.	305	Tax Equalization – R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
253	Historic Structures – R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in a Downtown Development District or cultural product district. Refer to Revenue Information Bulletin 06-002 on LDR’s website.	310	Manufacturing Establishments – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Louisiana Department of Economic Development. A copy of the contract showing the credit granted must be attached to the return.
254	Digital Interactive Media – R.S. 47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	315	Enterprise Zone – R.S. 51:1781 et seq. provides a credit for private sector investments in certain areas that are designated as “Enterprise Zones.” The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
		399	Other – Reserved for future credits.

R.S. 47:297.4 allows a state tax credit for child and dependent care expenses allowed by Internal Revenue Code Section 21. The credit is refundable for taxpayers whose Federal Adjusted Gross Income is \$25,000 or less and is nonrefundable for taxpayers whose Federal Adjusted Gross Income is more than \$25,000.

INCOME EQUAL TO OR LESS THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is \$25,000 or less are allowed a refundable credit whether or not a federal child care credit has been claimed. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same law and rules of Internal Revenue Code Section 21 that governs the federal child care credit for the 2011 taxable year. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet on page 31 to compute your refundable credit. See instructions for the worksheet below.

INCOME GREATER THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is greater than \$25,000 are allowed a credit against their Louisiana income tax liability for a certain percentage of their federal child care credit. If you are unable to claim the credit in the year in which it is earned, the unused portion of the credit can be used over the next four years. Use Lines 1 through 17 of the 2011 Louisiana Nonrefundable Child Care Credit Worksheet on page 29 to compute your 2011 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

REFUNDABLE CHILD CARE CREDIT INSTRUCTIONS

1. Your Federal Adjusted Gross Income must be \$25,000 or less to claim a Louisiana refundable child care credit. If you did not file and claim a federal child care credit, you may still file for, and receive, a refundable Louisiana Child Care Credit, if you meet certain criteria. In order to qualify for the Louisiana credit, you must meet the **same tests** for earned income, qualifying dependents, and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
 - A. Your filing status must be single, head of household, qualifying widow(er) or married filing jointly. See item number 3 below for information on married filing separately.
 - B. The care was provided to your dependent child to allow you, and your spouse if married filing jointly, to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
 - C. The qualifying child must be under age 13.
 - D. The person who provided the care cannot be your spouse, the parent of the qualifying child, or a person whom you can claim as a dependent. If your child provided the care, he can not be your dependent and must be age 19 or older by the end of 2011.
3. If your filing status is married filing separately, you will be considered single for purposes of calculating the credit if all of the following apply:
 - A. You lived apart from your spouse during the last 6 months of 2011.
 - B. Your qualifying dependent child lived in your home for more than half of 2011.
 - C. You provided over half the cost of keeping up your home.

If you meet all these requirements and meet the requirements of 2(B), 2(C), and 2(D), you are eligible for the credit.

DEFINITIONS

Qualifying Child – A child under age 13 who can be claimed as a dependent by the taxpayer. If the child turned 13 during the year, the child qualifies for the part of the year he was under age 13.

Qualified Expenses – Amounts paid for household services and care of the qualifying person while the taxpayer worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless the reimbursement was included in the taxpayer’s income. Prepaid expenses are treated as paid in the year the care was provided. Do not include the following as qualified expenses for 2011:

- A. Expenses incurred in 2011 but did not pay until 2012.
- B. Expenses incurred in 2010 but did not pay until 2011.
- C. Expenses prepaid in 2011 for care to be provided in 2012.

Dependent Care Benefits – These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Also, dependent care benefits include the fair market value of care in a daycare facility provided or sponsored by your employer and any pre-tax contributions you made under a dependent care flexible spending arrangement (FSA). Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2011 Forms W-2 in box 10.

Earned Income – Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from self employment. A net loss from self employment reduces earned income. Earned income also includes strike benefits, any disability pay you report as wages, and other taxable compensation. You can elect to include nontaxable combat pay in earned income. Earned income does not include: pensions and annuities, social security payments, workers’ compensation, interest, dividends, or unemployment compensation, scholarship or fellowship grants, nontaxable workfare payment, or any amount received for work while an inmate in a penal institution.

For additional definitions, details, and information, see the Internal Revenue Service’s Publication 503.

2011 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)												
1	Enter Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000, this is your available Nonrefundable Child Care Credit for 2011. Go to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2011.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540, Line 11.	3		.00								
4	Add the amounts of Nonrefundable credits from Form IT-540, Lines 13 and 14.	4		.00								
5	Subtract Line 4 from Line 3.	5		.00								
6	If Line 5 is less than or equal to zero, your entire Child Care Credit for 2011 (Line 2 or 2A, above) will be carried forward to 2012. Also, any available carryforward from 2007 through 2010 will be carried forward to 2012. If Line 5 above is less than or equal to zero, enter zero "0" on Form IT-540, Lines 12B and 12C. Stop here; you are finished with the worksheet.	6										
Use Lines 7 through 10 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2007 through 2010 utilized for 2011.												
7	If Line 5 above is greater than zero, enter the amount from Line 5.	7		.00								
8	Enter the amount of any Child Care Credit Carryforward from 2007 through 2010.	8		.00								
9	Subtract Line 8 from Line 7.	9		.00								
10	If Line 9 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2011 is equal to Line 7 above. Enter the amount from Line 7 above on Form IT-540, Line 12C. If Line 9 is less than zero, subtract Line 7 from Line 8 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2007 through 2010 that can be carried forward to 2012. Also, your entire Child Care Credit for 2011 (Line 2 or 2A above) will be carried forward to 2012. Stop here; you are finished with the worksheet.	10		.00								
Use Lines 11 through 15 to determine the amount of Child Care Credit Carryforward utilized from 2007 through 2010 plus any amount of your 2011 Child Care Credit.												
11	If Line 9 above is greater than zero, enter the amount of carryforward shown on Line 8 above on Form IT-540, Line 12C.	11										
12	If Line 9 above is greater than zero, enter the amount from Line 9.	12		.00								
13	Enter the amount of your 2011 Child Care Credit (Line 2 or Line 2A, above).	13		.00								
14	Subtract Line 13 from Line 12.	14		.00								
15	If Line 14 is greater than or equal to zero, your entire Child Care Credit for 2011 (Line 2 or 2A above) has been utilized. Enter the amount from Line 13 above on Form IT-540, Line 12B. Stop here; you are finished with the worksheet.	15										
Use Line 16 to determine what amount of your 2011 Child Care Credit you can claim.												
16	If Line 14 above is less than zero, the amount on Line 12 above is the amount of your 2011 Child Care Credit. Enter the amount from Line 12 above on Form IT-540, Line 12B.	16										
Use Line 17 to determine the amount of your 2011 Child Care Credit to be carried forward to 2012.												
17	If Line 14 above is less than zero, subtract Line 12 from Line 13 to compute your Child Care Carryforward to 2012. Enter the result here and keep this amount for your records.	17		.00								

2011 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

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 GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, 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 Quality Rating, and the rating award date.

1	Enter the amount of 2011 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2011, shown on Form R-10614, enter 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) _____ On Form IT-540, Line 12D enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
3	Add lines (i) through (iv). Be sure to include the decimal.	3	X _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar. This is your available Nonrefundable School Readiness Credit for 2011.	4		.00
5	Enter the amount from Form IT-540, Line 11.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Lines 12B, 12C, 13, and 14.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2011 (Line 4) will be carried forward to 2012. Also, any available carryforward from 2008 through 2010 will be carried forward to 2012. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Line 12D and 12E. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2008 through 2010 utilized for 2011.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2008 through 2010.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2011 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Line 12E. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2008 through 2010 that can be carried forward to 2012. Also, your entire School Readiness Credit for 2011 (Line 4) will be carried forward to 2012. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2008 through 2010 plus any amount of your 2011 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Line 12E.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2011 School Readiness Credit (Line 4 above).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2011 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Line 12D. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2011 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2011 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Line 12D.			
Use Line 19 to determine the amount of your 2011 School Readiness Credit to be carried forward to 2012.				
19	If Line 16 is less than zero, subtract Line 14 from 15 to compute your School Readiness Carryforward to 2012. Enter the result here and keep this amount for your records.	19		.00

Interest and Penalty Calculation Worksheets

In general, you will be charged interest and penalties if you do not pay all amounts due on or before the due date.

1. A 2011 calendar year return is due on or before May 15, 2012.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your income tax is not paid by the due date, you will be charged interest on the unpaid tax until the balance is paid in full. The interest rate is variable and the 2012 interest rate is posted on LDR’s website on Form R-1111, Interest Rate Schedule Collected on Unpaid Taxes. To compute the DAILY INTEREST RATE, multiply the 2012 monthly interest rate by 12 then divide the result by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2012 monthly interest rate is 0.5833 percent, multiply 0.00583 by 12 then divide the result by 365 to get the daily interest rate of 0.0001917.

Interest Calculation Worksheet		
1	Number of days late from the due date.	
2	Daily interest rate (See instructions above.)	0. _____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540, Line 49)	.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form IT-540, Line 54.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a return on or before your due date, or your approved extension date. The penalty is five percent of the tax for each 30 days or fraction thereof during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from your due date, or your approved extension date.	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	
4	30-day penalty percentage	.05
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540, Line 49.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and enter the result on Form IT-540, Line 55.)	.00

Important Notice: The sum of both the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due. Thirty day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date LDR receives the return or payment.

Delinquent Payment Penalty – If you fail to pay 90 percent of the tax due by the due date, a delinquent payment penalty of 0.5 percent of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent of the tax due.

To determine if you owe a delinquent payment penalty, answer the following questions:

1. Are you paying a 2011 tax liability after the due date? If yes, continue to Line 2.
2. Have you paid at least 90 percent of total tax due?
 - a. Enter the amount from Form IT-540, Line 18. _____ .00
 - b. Enter the amount from Form IT-540, Line 19. _____ .00
 - c. Add the amounts from Form IT-540, Lines 20 through 23. _____ .00
 - d. Subtract Lines b and c from Line a above. _____ .00
 - e. Multiply Line d by 10 percent. _____ .00
 - f. Enter the amount from Form IT-540, Line 49. _____ .00

If the amount on Line f is less than or equal to the amount on Line e, you have paid at least 90 percent of the total tax due. If the amount on Line f is greater than the amount on Line e, you have not paid at least 90 percent of the total tax due by the due date; therefore, you owe the delinquent payment penalty. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from the due date.	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540, Line 49.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and enter the result on Form IT-540, Line 56.)	.00

Underpayment Penalty – Louisiana imposes an underpayment penalty on an individual’s failure to sufficiently pay income tax throughout the year by withholding or declaration payments. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must complete Form R-210R, Resident Underpayment Penalty Return and attach the completed form to your return. See Revenue Information Bulletin 04-004 for the definition of farmer for purposes of applying underpayment penalty.

Line 31 – Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2011 Form R-210R available on LDR’s website and enter the amount from Line 19 on this line. Attach the completed R-210R to your return. If you are a farmer, mark the box on Line 31.

Line 57 – If you have a tax deficiency, you may be charged an underpayment penalty. Complete the 2011 Form R-210R and enter the amount from Line 19 on this line. Attach the completed R-210R to your return. If you are a farmer, mark the box on Line 57.

2011 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:																	
		1	2	3	4	5	6	7	8										
0	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,500	4,750	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,750	5,000	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,000	5,250	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,250	5,500	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,500	5,750	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,750	6,000	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,000	6,250	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,250	6,500	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,500	6,750	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,750	7,000	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,000	7,250	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,250	7,500	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,500	7,750	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,750	8,000	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8,000	8,250	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8,250	8,500	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8,500	8,750	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0
8,750	9,000	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0
9,000	9,250	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0
9,250	9,500	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0
9,500	9,750	103	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0
9,750	10,000	108	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0
10,000	10,250	113	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0
10,250	10,500	118	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0
10,500	10,750	123	103	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0
10,750	11,000	128	108	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0
11,000	11,250	133	113	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0
11,250	11,500	138	118	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0
11,500	11,750	143	123	103	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0
11,750	12,000	148	128	108	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0
12,000	12,250	153	133	113	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0
12,250	12,500	158	138	118	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0
12,500	12,750	165	145	125	105	85	65	45	25	0	0	0	0	0	0	0	0	0	0
12,750	13,000	175	155	135	115	95	75	55	35	0	0	0	0	0	0	0	0	0	0
13,000	13,250	185	165	145	125	105	85	65	45	0	0	0	0	0	0	0	0	0	0
13,250	13,500	195	175	155	135	115	95	75	55	0	0	0	0	0	0	0	0	0	0
13,500	13,750	205	185	165	145	125	105	85	65	0	0	0	0	0	0	0	0	0	0
13,750	14,000	215	195	175	155	135	115	95	75	0	0	0	0	0	0	0	0	0	0
14,000	14,250	225	205	185	165	145	125	105	85	0	0	0	0	0	0	0	0	0	0
14,250	14,500	235	215	195	175	155	135	115	95	0	0	0	0	0	0	0	0	0	0
14,500	14,750	245	225	205	185	165	145	125	105	0	0	0	0	0	0	0	0	0	0
14,750	15,000	255	235	215	195	175	155	135	115	0	0	0	0	0	0	0	0	0	0
15,000	15,250	265	245	225	205	185	165	145	125	0	0	0	0	0	0	0	0	0	0
15,250	15,500	275	255	235	215	195	175	155	135	0	0	0	0	0	0	0	0	0	0
15,500	15,750	285	265	245	225	205	185	165	145	0	0	0	0	0	0	0	0	0	0
15,750	16,000	295	275	255	235	215	195	175	155	0	0	0	0	0	0	0	0	0	0

2011 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
27,750	28,000	775	755	735	715	695	675	655	635
28,000	28,250	785	765	745	725	705	685	665	645
28,250	28,500	795	775	755	735	715	695	675	655
28,500	28,750	805	785	765	745	725	705	685	665
28,750	29,000	815	795	775	755	735	715	695	675
29,000	29,250	825	805	785	765	745	725	705	685
29,250	29,500	835	815	795	775	755	735	715	695
29,500	29,750	845	825	805	785	765	745	725	705
29,750	30,000	855	835	815	795	775	755	735	715
30,000	30,250	865	845	825	805	785	765	745	725
30,250	30,500	875	855	835	815	795	775	755	735
30,500	30,750	885	865	845	825	805	785	765	745
30,750	31,000	895	875	855	835	815	795	775	755
31,000	31,250	905	885	865	845	825	805	785	765
31,250	31,500	915	895	875	855	835	815	795	775
31,500	31,750	925	905	885	865	845	825	805	785
31,750	32,000	935	915	895	875	855	835	815	795
32,000	32,250	945	925	905	885	865	845	825	805
32,250	32,500	955	935	915	895	875	855	835	815
32,500	32,750	965	945	925	905	885	865	845	825
32,750	33,000	975	955	935	915	895	875	855	835
33,000	33,250	985	965	945	925	905	885	865	845
33,250	33,500	995	975	955	935	915	895	875	855
33,500	33,750	1,005	985	965	945	925	905	885	865
33,750	34,000	1,015	995	975	955	935	915	895	875
34,000	34,250	1,025	1,005	985	965	945	925	905	885
34,250	34,500	1,035	1,015	995	975	955	935	915	895
34,500	34,750	1,045	1,025	1,005	985	965	945	925	905
34,750	35,000	1,055	1,035	1,015	995	975	955	935	915
35,000	35,250	1,065	1,045	1,025	1,005	985	965	945	925
35,250	35,500	1,075	1,055	1,035	1,015	995	975	955	935
35,500	35,750	1,085	1,065	1,045	1,025	1,005	985	965	945
35,750	36,000	1,095	1,075	1,055	1,035	1,015	995	975	955
36,000	36,250	1,105	1,085	1,065	1,045	1,025	1,005	985	965
36,250	36,500	1,115	1,095	1,075	1,055	1,035	1,015	995	975
36,500	36,750	1,125	1,105	1,085	1,065	1,045	1,025	1,005	985
36,750	37,000	1,135	1,115	1,095	1,075	1,055	1,035	1,015	995
37,000	37,250	1,145	1,125	1,105	1,085	1,065	1,045	1,025	1,005
37,250	37,500	1,155	1,135	1,115	1,095	1,075	1,055	1,035	1,015
37,500	37,750	1,165	1,145	1,125	1,105	1,085	1,065	1,045	1,025
37,750	38,000	1,175	1,155	1,135	1,115	1,095	1,075	1,055	1,035
38,000	38,250	1,185	1,165	1,145	1,125	1,105	1,085	1,065	1,045
38,250	38,500	1,195	1,175	1,155	1,135	1,115	1,095	1,075	1,055
38,500	38,750	1,205	1,185	1,165	1,145	1,125	1,105	1,085	1,065
38,750	39,000	1,215	1,195	1,175	1,155	1,135	1,115	1,095	1,075
39,000	39,250	1,225	1,205	1,185	1,165	1,145	1,125	1,105	1,085
39,250	39,500	1,235	1,215	1,195	1,175	1,155	1,135	1,115	1,095
39,500	39,750	1,245	1,225	1,205	1,185	1,165	1,145	1,125	1,105

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
39,750	40,000	1,255	1,235	1,215	1,195	1,175	1,155	1,135	1,115
40,000	40,250	1,265	1,245	1,225	1,205	1,185	1,165	1,145	1,125
40,250	40,500	1,275	1,255	1,235	1,215	1,195	1,175	1,155	1,135
40,500	40,750	1,285	1,265	1,245	1,225	1,205	1,185	1,165	1,145
40,750	41,000	1,295	1,275	1,255	1,235	1,215	1,195	1,175	1,155
41,000	41,250	1,305	1,285	1,265	1,245	1,225	1,205	1,185	1,165
41,250	41,500	1,315	1,295	1,275	1,255	1,235	1,215	1,195	1,175
41,500	41,750	1,325	1,305	1,285	1,265	1,245	1,225	1,205	1,185
41,750	42,000	1,335	1,315	1,295	1,275	1,255	1,235	1,215	1,195
42,000	42,250	1,345	1,325	1,305	1,285	1,265	1,245	1,225	1,205
42,250	42,500	1,355	1,335	1,315	1,295	1,275	1,255	1,235	1,215
42,500	42,750	1,365	1,345	1,325	1,305	1,285	1,265	1,245	1,225
42,750	43,000	1,375	1,355	1,335	1,315	1,295	1,275	1,255	1,235
43,000	43,250	1,385	1,365	1,345	1,325	1,305	1,285	1,265	1,245
43,250	43,500	1,395	1,375	1,355	1,335	1,315	1,295	1,275	1,255
43,500	43,750	1,405	1,385	1,365	1,345	1,325	1,305	1,285	1,265
43,750	44,000	1,415	1,395	1,375	1,355	1,335	1,315	1,295	1,275
44,000	44,250	1,425	1,405	1,385	1,365	1,345	1,325	1,305	1,285
44,250	44,500	1,435	1,415	1,395	1,375	1,355	1,335	1,315	1,295
44,500	44,750	1,445	1,425	1,405	1,385	1,365	1,345	1,325	1,305
44,750	45,000	1,455	1,435	1,415	1,395	1,375	1,355	1,335	1,315
45,000	45,250	1,465	1,445	1,425	1,405	1,385	1,365	1,345	1,325
45,250	45,500	1,475	1,455	1,435	1,415	1,395	1,375	1,355	1,335
45,500	45,750	1,485	1,465	1,445	1,425	1,405	1,385	1,365	1,345
45,750	46,000	1,495	1,475	1,455	1,435	1,415	1,395	1,375	1,355
46,000	46,250	1,505	1,485	1,465	1,445	1,425	1,405	1,385	1,365
46,250	46,500	1,515	1,495	1,475	1,455	1,435	1,415	1,395	1,375
46,500	46,750	1,525	1,505	1,485	1,465	1,445	1,425	1,405	1,385
46,750	47,000	1,535	1,515	1,495	1,475	1,455	1,435	1,415	1,395
47,000	47,250	1,545	1,525	1,505	1,485	1,465	1,445	1,425	1,405
47,250	47,500	1,555	1,535	1,515	1,495	1,475	1,455	1,435	1,415
47,500	47,750	1,565	1,545	1,525	1,505	1,485	1,465	1,445	1,425
47,750	48,000	1,575	1,555	1,535	1,515	1,495	1,475	1,455	1,435
48,000	48,250	1,585	1,565	1,545	1,525	1,505	1,485	1,465	1,445
48,250	48,500	1,595	1,575	1,555	1,535	1,515	1,495	1,475	1,455
48,500	48,750	1,605	1,585	1,565	1,545	1,525	1,505	1,485	1,465
48,750	49,000	1,615	1,595	1,575	1,555	1,533	1,515	1,495	1,475
49,000	49,250	1,625	1,605	1,585	1,565	1,545	1,525	1,505	1,485
49,250	49,500	1,635	1,615	1,595	1,575	1,555	1,535	1,515	1,495
49,500	49,750	1,645	1,625	1,605	1,585	1,565	1,545	1,525	1,505
49,750	50,000	1,655	1,635	1,615	1,595	1,575	1,555	1,535	1,515
50,000	50,250	1,668	1,648	1,628	1,608	1,588	1,568	1,548	1,528
50,250	50,500	1,683	1,663	1,643	1,623	1,603	1,583	1,563	1,543
50,500	50,750	1,698	1,678	1,658	1,638	1,618	1,598	1,578	1,558
50,750	51,000	1,713	1,693	1,673	1,653	1,633	1,613	1,593	1,573

Plus 6% of Tax Table Income in Excess of \$51,000

2011 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:																	
		1	2	3	4	5	6	7	8										
0	9,000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,000	9,250		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,250	9,500		8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,500	9,750		13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,750	10,000		18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000	10,250		23	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,250	10,500		28	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,500	10,750		33	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,750	11,000		38	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,000	11,250		43	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,250	11,500		48	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,500	11,750		53	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,750	12,000		58	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,000	12,250		63	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0	0
12,250	12,500		68	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0	0
12,500	12,750		73	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0	0
12,750	13,000		78	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0	0
13,000	13,250		83	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0	0
13,250	13,500		88	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0	0
13,500	13,750		93	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0	0
13,750	14,000		98	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0	0
14,000	14,250		103	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0	0
14,250	14,500		108	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0	0
14,500	14,750		113	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0	0
14,750	15,000		118	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0	0
15,000	15,250		123	103	83	63	43	23	3	0	0	0	0	0	0	0	0	0	0
15,250	15,500		128	108	88	68	48	28	8	0	0	0	0	0	0	0	0	0	0
15,500	15,750		133	113	93	73	53	33	13	0	0	0	0	0	0	0	0	0	0
15,750	16,000		138	118	98	78	58	38	18	0	0	0	0	0	0	0	0	0	0
16,000	16,250		143	123	103	83	63	43	23	3	0	0	0	0	0	0	0	0	0
16,250	16,500		148	128	108	88	68	48	28	8	0	0	0	0	0	0	0	0	0
16,500	16,750		153	133	113	93	73	53	33	13	0	0	0	0	0	0	0	0	0
16,750	17,000		158	138	118	98	78	58	38	18	0	0	0	0	0	0	0	0	0
17,000	17,250		163	143	123	103	83	63	43	23	3	0	0	0	0	0	0	0	0
17,250	17,500		168	148	128	108	88	68	48	28	8	0	0	0	0	0	0	0	0
17,500	17,750		173	153	133	113	93	73	53	33	13	0	0	0	0	0	0	0	0
17,750	18,000		178	158	138	118	98	78	58	38	18	0	0	0	0	0	0	0	0
18,000	18,250		183	163	143	123	103	83	63	43	23	3	0	0	0	0	0	0	0
18,250	18,500		188	168	148	128	108	88	68	48	28	8	0	0	0	0	0	0	0
18,500	18,750		193	173	153	133	113	93	73	53	33	13	0	0	0	0	0	0	0
18,750	19,000		198	178	158	138	118	98	78	58	38	18	0	0	0	0	0	0	0
19,000	19,250		203	183	163	143	123	103	83	63	43	23	3	0	0	0	0	0	0
19,250	19,500		208	188	168	148	128	108	88	68	48	28	8	0	0	0	0	0	0
19,500	19,750		213	193	173	153	133	113	93	73	53	33	13	0	0	0	0	0	0
19,750	20,000		218	198	178	158	138	118	98	78	58	38	18	0	0	0	0	0	0
20,000	20,250		223	203	183	163	143	123	103	83	63	43	23	3	0	0	0	0	0
20,250	20,500		228	208	188	168	148	128	108	88	68	48	28	8	0	0	0	0	0
20,500	20,750		233	213	193	173	153	133	113	93	73	53	33	13	0	0	0	0	0

2011 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than								
32,750	33,000	635	615	595	575	555	535	515	
33,000	33,250	645	625	605	585	565	545	525	
33,250	33,500	655	635	615	595	575	555	535	
33,500	33,750	665	645	625	605	585	565	545	
33,750	34,000	675	655	635	615	595	575	555	
34,000	34,250	685	665	645	625	605	585	565	
34,250	34,500	695	675	655	635	615	595	575	
34,500	34,750	705	685	665	645	625	605	585	
34,750	35,000	715	695	675	655	635	615	595	
35,000	35,250	725	705	685	665	645	625	605	
35,250	35,500	735	715	695	675	655	635	615	
35,500	35,750	745	725	705	685	665	645	625	
35,750	36,000	755	735	715	695	675	655	635	
36,000	36,250	765	745	725	705	685	665	645	
36,250	36,500	775	755	735	715	695	675	655	
36,500	36,750	785	765	745	725	705	685	665	
36,750	37,000	795	775	755	735	715	695	675	
37,000	37,250	805	785	765	745	725	705	685	
37,250	37,500	815	795	775	755	735	715	695	
37,500	37,750	825	805	785	765	745	725	705	
37,750	38,000	835	815	795	775	755	735	715	
38,000	38,250	845	825	805	785	765	745	725	
38,250	38,500	855	835	815	795	775	755	735	
38,500	38,750	865	845	825	805	785	765	745	
38,750	39,000	875	855	835	815	795	775	755	
39,000	39,250	885	865	845	825	805	785	765	
39,250	39,500	895	875	855	835	815	795	775	
39,500	39,750	905	885	865	845	825	805	785	
39,750	40,000	915	895	875	855	835	815	795	
40,000	40,250	925	905	885	865	845	825	805	
40,250	40,500	935	915	895	875	855	835	815	
40,500	40,750	945	925	905	885	865	845	825	
40,750	41,000	955	935	915	895	875	855	835	
41,000	41,250	965	945	925	905	885	865	845	
41,250	41,500	975	955	935	915	895	875	855	
41,500	41,750	985	965	945	925	905	885	865	
41,750	42,000	995	975	955	935	915	895	875	
42,000	42,250	1,005	985	965	945	925	905	885	
42,250	42,500	1,015	995	975	955	935	915	895	
42,500	42,750	1,025	1,005	985	965	945	925	905	
42,750	43,000	1,035	1,015	995	975	955	935	915	
43,000	43,250	1,045	1,025	1,005	985	965	945	925	
43,250	43,500	1,055	1,035	1,015	995	975	955	935	
43,500	43,750	1,065	1,045	1,025	1,005	985	965	945	
43,750	44,000	1,075	1,055	1,035	1,015	995	975	955	
44,000	44,250	1,085	1,065	1,045	1,025	1,005	985	965	
44,250	44,500	1,095	1,075	1,055	1,035	1,015	995	975	
44,500	44,750	1,105	1,085	1,065	1,045	1,025	1,005	985	

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than								
44,750	45,000	1,115	1,095	1,075	1,055	1,035	1,015	995	
45,000	45,250	1,125	1,105	1,085	1,065	1,045	1,025	1,005	
45,250	45,500	1,135	1,115	1,095	1,075	1,055	1,035	1,015	
45,500	45,750	1,145	1,125	1,105	1,085	1,065	1,045	1,025	
45,750	46,000	1,155	1,135	1,115	1,095	1,075	1,055	1,035	
46,000	46,250	1,165	1,145	1,125	1,105	1,085	1,065	1,045	
46,250	46,500	1,175	1,155	1,135	1,115	1,095	1,075	1,055	
46,500	46,750	1,185	1,165	1,145	1,125	1,105	1,085	1,065	
46,750	47,000	1,195	1,175	1,155	1,135	1,115	1,095	1,075	
47,000	47,250	1,205	1,185	1,165	1,145	1,125	1,105	1,085	
47,250	47,500	1,215	1,195	1,175	1,155	1,135	1,115	1,095	
47,500	47,750	1,225	1,205	1,185	1,165	1,145	1,125	1,105	
47,750	48,000	1,235	1,215	1,195	1,175	1,155	1,135	1,115	
48,000	48,250	1,245	1,225	1,205	1,185	1,165	1,145	1,125	
48,250	48,500	1,255	1,235	1,215	1,195	1,175	1,155	1,135	
48,500	48,750	1,265	1,245	1,225	1,205	1,185	1,165	1,145	
48,750	49,000	1,275	1,255	1,235	1,215	1,195	1,175	1,155	
49,000	49,250	1,285	1,265	1,245	1,225	1,205	1,185	1,165	
49,250	49,500	1,295	1,275	1,255	1,235	1,215	1,195	1,175	
49,500	49,750	1,305	1,285	1,265	1,245	1,225	1,205	1,185	
49,750	50,000	1,315	1,295	1,275	1,255	1,235	1,215	1,195	
50,000	50,250	1,325	1,305	1,285	1,265	1,245	1,225	1,205	
50,250	50,500	1,335	1,315	1,295	1,275	1,255	1,235	1,215	
50,500	50,750	1,345	1,325	1,305	1,285	1,265	1,245	1,225	
50,750	51,000	1,355	1,335	1,315	1,295	1,275	1,255	1,235	
51,000	51,250	1,365	1,345	1,325	1,305	1,285	1,265	1,245	
51,250	51,500	1,375	1,355	1,335	1,315	1,295	1,275	1,255	
51,500	51,750	1,385	1,365	1,345	1,325	1,305	1,285	1,265	
51,750	52,000	1,395	1,375	1,355	1,335	1,315	1,295	1,275	
52,000	52,250	1,405	1,385	1,365	1,345	1,325	1,305	1,285	
52,250	52,500	1,415	1,395	1,375	1,355	1,335	1,315	1,295	
52,500	52,750	1,425	1,405	1,385	1,365	1,345	1,325	1,305	
52,750	53,000	1,435	1,415	1,395	1,375	1,355	1,335	1,315	
53,000	53,250	1,445	1,425	1,405	1,385	1,365	1,345	1,325	
53,250	53,500	1,455	1,435	1,415	1,395	1,375	1,355	1,335	
53,500	53,750	1,465	1,445	1,425	1,405	1,385	1,365	1,345	
53,750	54,000	1,475	1,455	1,435	1,415	1,395	1,375	1,355	
54,000	54,250	1,485	1,465	1,445	1,425	1,405	1,385	1,365	
54,250	54,500	1,495	1,475	1,455	1,435	1,415	1,395	1,375	
54,500	54,750	1,505	1,485	1,465	1,445	1,425	1,405	1,385	
54,750	55,000	1,515	1,495	1,475	1,455	1,435	1,415	1,395	
55,000	55,250	1,525	1,505	1,485	1,465	1,445	1,425	1,405	
55,250	55,500	1,535	1,515	1,495	1,475	1,455	1,435	1,415	
55,500	55,750	1,545	1,525	1,505	1,485	1,465	1,445	1,425	
55,750	56,000	1,555	1,535	1,515	1,495	1,475	1,455	1,435	
56,000	56,250	1,565	1,545	1,525	1,505	1,485	1,465	1,445	
56,250	56,500	1,575	1,555	1,535	1,515	1,495	1,475	1,455	
56,500	56,750	1,585	1,565	1,545	1,525	1,505	1,485	1,465	

2011 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than								
56,750	57,000	1,595	1,575	1,555	1,535	1,515	1,495	1,475	1,455
57,000	57,250	1,605	1,585	1,565	1,545	1,525	1,505	1,485	1,465
57,250	57,500	1,615	1,595	1,575	1,555	1,535	1,515	1,495	1,475
57,500	57,750	1,625	1,605	1,585	1,565	1,545	1,525	1,505	1,485
57,750	58,000	1,635	1,615	1,595	1,575	1,555	1,535	1,515	1,495
58,000	58,250	1,645	1,625	1,605	1,585	1,565	1,545	1,525	1,505
58,250	58,500	1,655	1,635	1,615	1,595	1,575	1,555	1,535	1,515
58,500	58,750	1,665	1,645	1,625	1,605	1,585	1,565	1,545	1,525
58,750	59,000	1,675	1,655	1,635	1,615	1,595	1,575	1,555	1,535
59,000	59,250	1,685	1,665	1,645	1,625	1,605	1,585	1,565	1,545
59,250	59,500	1,695	1,675	1,655	1,635	1,615	1,595	1,575	1,555
59,500	59,750	1,705	1,685	1,665	1,645	1,625	1,605	1,585	1,565
59,750	60,000	1,715	1,695	1,675	1,655	1,635	1,615	1,595	1,575
60,000	60,250	1,725	1,705	1,685	1,665	1,645	1,625	1,605	1,585
60,250	60,500	1,735	1,715	1,695	1,675	1,655	1,635	1,615	1,595
60,500	60,750	1,745	1,725	1,705	1,685	1,665	1,645	1,625	1,605
60,750	61,000	1,755	1,735	1,715	1,695	1,675	1,655	1,635	1,615
61,000	61,250	1,765	1,745	1,725	1,705	1,685	1,665	1,645	1,625
61,250	61,500	1,775	1,755	1,735	1,715	1,695	1,675	1,655	1,635
61,500	61,750	1,785	1,765	1,745	1,725	1,705	1,685	1,665	1,645
61,750	62,000	1,795	1,775	1,755	1,735	1,715	1,695	1,675	1,655
62,000	62,250	1,805	1,785	1,765	1,745	1,725	1,705	1,685	1,665
62,250	62,500	1,815	1,795	1,775	1,755	1,735	1,715	1,695	1,675
62,500	62,750	1,825	1,805	1,785	1,765	1,745	1,725	1,705	1,685
62,750	63,000	1,835	1,815	1,795	1,775	1,755	1,735	1,715	1,695
63,000	63,250	1,845	1,825	1,805	1,785	1,765	1,745	1,725	1,705
63,250	63,500	1,855	1,835	1,815	1,795	1,775	1,755	1,735	1,715
63,500	63,750	1,865	1,845	1,825	1,805	1,785	1,765	1,745	1,725
63,750	64,000	1,875	1,855	1,835	1,815	1,795	1,775	1,755	1,735
64,000	64,250	1,885	1,865	1,845	1,825	1,805	1,785	1,765	1,745
64,250	64,500	1,895	1,875	1,855	1,835	1,815	1,795	1,775	1,755
64,500	64,750	1,905	1,885	1,865	1,845	1,825	1,805	1,785	1,765
64,750	65,000	1,915	1,895	1,875	1,855	1,835	1,815	1,795	1,775
65,000	65,250	1,925	1,905	1,885	1,865	1,845	1,825	1,805	1,785
65,250	65,500	1,935	1,915	1,895	1,875	1,855	1,835	1,815	1,795
65,500	65,750	1,945	1,925	1,905	1,885	1,865	1,845	1,825	1,805
65,750	66,000	1,955	1,935	1,915	1,895	1,875	1,855	1,835	1,815
66,000	66,250	1,965	1,945	1,925	1,905	1,885	1,865	1,845	1,825
66,250	66,500	1,975	1,955	1,935	1,915	1,895	1,875	1,855	1,835
66,500	66,750	1,985	1,965	1,945	1,925	1,905	1,885	1,865	1,845
66,750	67,000	1,995	1,975	1,955	1,935	1,915	1,895	1,875	1,855
67,000	67,250	2,005	1,985	1,965	1,945	1,925	1,905	1,885	1,865
67,250	67,500	2,015	1,995	1,975	1,955	1,933	1,915	1,895	1,875
67,500	67,750	2,025	2,005	1,985	1,965	1,945	1,925	1,905	1,885
67,750	68,000	2,035	2,015	1,995	1,975	1,955	1,935	1,915	1,895
68,000	68,250	2,045	2,025	2,005	1,985	1,965	1,945	1,925	1,905
68,250	68,500	2,055	2,035	2,015	1,995	1,975	1,955	1,933	1,915
68,500	68,750	2,065	2,045	2,025	2,005	1,985	1,965	1,945	1,925

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than								
68,750	69,000	2,075	2,055	2,035	2,015	1,995	1,975	1,955	1,935
69,000	69,250	2,085	2,065	2,045	2,025	2,005	1,985	1,965	1,945
69,250	69,500	2,095	2,075	2,055	2,035	2,015	1,995	1,975	1,955
69,500	69,750	2,105	2,085	2,065	2,045	2,025	2,005	1,985	1,965
69,750	70,000	2,115	2,095	2,075	2,055	2,035	2,015	1,995	1,975
70,000	70,250	2,125	2,105	2,085	2,065	2,045	2,025	2,005	1,985
70,250	70,500	2,135	2,115	2,095	2,075	2,055	2,035	2,015	1,995
70,500	70,750	2,145	2,125	2,105	2,085	2,065	2,045	2,025	2,005
70,750	71,000	2,155	2,135	2,115	2,095	2,075	2,055	2,035	2,015
71,000	71,250	2,165	2,145	2,125	2,105	2,085	2,065	2,045	2,025
71,250	71,500	2,175	2,155	2,135	2,115	2,095	2,075	2,055	2,035
71,500	71,750	2,185	2,165	2,145	2,125	2,105	2,085	2,065	2,045
71,750	72,000	2,195	2,175	2,155	2,135	2,115	2,095	2,075	2,055
72,000	72,250	2,205	2,185	2,165	2,145	2,125	2,105	2,085	2,065
72,250	72,500	2,215	2,195	2,175	2,155	2,135	2,115	2,095	2,075
72,500	72,750	2,225	2,205	2,185	2,165	2,145	2,125	2,105	2,085
72,750	73,000	2,235	2,215	2,195	2,175	2,155	2,135	2,115	2,095
73,000	73,250	2,245	2,225	2,205	2,185	2,165	2,145	2,125	2,105
73,250	73,500	2,255	2,235	2,215	2,195	2,175	2,155	2,135	2,115
73,500	73,750	2,265	2,245	2,225	2,205	2,185	2,165	2,145	2,125
73,750	74,000	2,275	2,255	2,235	2,215	2,195	2,175	2,155	2,135
74,000	74,250	2,285	2,265	2,245	2,225	2,205	2,185	2,165	2,145
74,250	74,500	2,295	2,275	2,255	2,235	2,215	2,195	2,175	2,155
74,500	74,750	2,305	2,285	2,265	2,245	2,225	2,205	2,185	2,165
74,750	75,000	2,315	2,295	2,275	2,255	2,235	2,215	2,195	2,175
75,000	75,250	2,325	2,305	2,285	2,265	2,245	2,225	2,205	2,185
75,250	75,500	2,335	2,315	2,295	2,275	2,255	2,235	2,215	2,195
75,500	75,750	2,345	2,325	2,305	2,285	2,265	2,245	2,225	2,205
75,750	76,000	2,355	2,335	2,315	2,295	2,275	2,255	2,235	2,215
76,000	76,250	2,365	2,345	2,325	2,305	2,285	2,265	2,245	2,225
76,250	76,500	2,375	2,355	2,335	2,315	2,295	2,275	2,255	2,235
76,500	76,750	2,385	2,365	2,345	2,325	2,305	2,285	2,265	2,245
76,750	77,000	2,395	2,375	2,355	2,335	2,315	2,295	2,275	2,255
77,000	77,250	2,405	2,385	2,365	2,345	2,325	2,305	2,285	2,265
77,250	77,500	2,415	2,395	2,375	2,355	2,335	2,315	2,295	2,275
77,500	77,750	2,425	2,405	2,385	2,365	2,345	2,325	2,305	2,285
77,750	78,000	2,435	2,415	2,395	2,375	2,355	2,335	2,315	2,295
78,000	78,250	2,445	2,425	2,405	2,385	2,365	2,345	2,325	2,305
78,250	78,500	2,455	2,435	2,415	2,395	2,375	2,355	2,335	2,315
78,500	78,750	2,465	2,445	2,425	2,405	2,385	2,365	2,345	2,325
78,750	79,000	2,475	2,455	2,435	2,415	2,395	2,375	2,355	2,335
79,000	79,250	2,485	2,465	2,445	2,425	2,405	2,385	2,365	2,345
79,250	79,500	2,495	2,475	2,455	2,433	2,415	2,395	2,375	2,355
79,500	79,750	2,505	2,485	2,465	2,445	2,425	2,405	2,385	2,365
79,750	80,000	2,515	2,495	2,475	2,455	2,433	2,415	2,395	2,375
80,000	80,250	2,525	2,505	2,485	2,465	2,445	2,425	2,405	2,385
80,250	80,500	2,535	2,515	2,495	2,475	2,455	2,433	2,415	2,395
80,500	80,750	2,545	2,525	2,505	2,485	2,465	2,445	2,425	2,405

2011 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least		Your Louisiana tax is:							
but less than		and the total exemptions claimed on Line 6D is:							
80,750	81,000	2,555	2,535	2,515	2,495	2,475	2,455	2,435	2,415
81,000	81,250	2,565	2,545	2,525	2,505	2,485	2,465	2,445	2,425
81,250	81,500	2,575	2,555	2,535	2,515	2,495	2,475	2,455	2,435
81,500	81,750	2,585	2,565	2,545	2,525	2,505	2,485	2,465	2,445
81,750	82,000	2,595	2,575	2,555	2,535	2,515	2,495	2,475	2,455
82,000	82,250	2,605	2,585	2,565	2,545	2,525	2,505	2,485	2,465
82,250	82,500	2,615	2,595	2,575	2,555	2,535	2,515	2,495	2,475
82,500	82,750	2,625	2,605	2,585	2,565	2,545	2,525	2,505	2,485
82,750	83,000	2,635	2,615	2,595	2,575	2,555	2,535	2,515	2,495
83,000	83,250	2,645	2,625	2,605	2,585	2,565	2,545	2,525	2,505
83,250	83,500	2,655	2,635	2,615	2,595	2,575	2,555	2,535	2,515
83,500	83,750	2,665	2,645	2,625	2,605	2,585	2,565	2,545	2,525
83,750	84,000	2,675	2,655	2,635	2,615	2,595	2,575	2,555	2,535
84,000	84,250	2,685	2,665	2,645	2,625	2,605	2,585	2,565	2,545
84,250	84,500	2,695	2,675	2,655	2,635	2,615	2,595	2,575	2,555
84,500	84,750	2,705	2,685	2,665	2,645	2,625	2,605	2,585	2,565
84,750	85,000	2,715	2,695	2,675	2,655	2,635	2,615	2,595	2,575
85,000	85,250	2,725	2,705	2,685	2,665	2,645	2,625	2,605	2,585
85,250	85,500	2,735	2,715	2,695	2,675	2,655	2,635	2,615	2,595
85,500	85,750	2,745	2,725	2,705	2,685	2,665	2,645	2,625	2,605
85,750	86,000	2,755	2,735	2,715	2,695	2,675	2,655	2,635	2,615
86,000	86,250	2,765	2,745	2,725	2,705	2,685	2,665	2,645	2,625
86,250	86,500	2,775	2,755	2,735	2,715	2,695	2,675	2,655	2,635
86,500	86,750	2,785	2,765	2,745	2,725	2,705	2,685	2,665	2,645
86,750	87,000	2,795	2,775	2,755	2,735	2,715	2,695	2,675	2,655
87,000	87,250	2,805	2,785	2,765	2,745	2,725	2,705	2,685	2,665
87,250	87,500	2,815	2,795	2,775	2,755	2,735	2,715	2,695	2,675
87,500	87,750	2,825	2,805	2,785	2,765	2,745	2,725	2,705	2,685
87,750	88,000	2,835	2,815	2,795	2,775	2,755	2,735	2,715	2,695
88,000	88,250	2,845	2,825	2,805	2,785	2,765	2,745	2,725	2,705
88,250	88,500	2,855	2,835	2,815	2,795	2,775	2,755	2,735	2,715
88,500	88,750	2,865	2,845	2,825	2,805	2,785	2,765	2,745	2,725
88,750	89,000	2,875	2,855	2,835	2,815	2,795	2,775	2,755	2,735
89,000	89,250	2,885	2,865	2,845	2,825	2,805	2,785	2,765	2,745
89,250	89,500	2,895	2,875	2,855	2,835	2,815	2,795	2,775	2,755
89,500	89,750	2,905	2,885	2,865	2,845	2,825	2,805	2,785	2,765
89,750	90,000	2,915	2,895	2,875	2,855	2,835	2,815	2,795	2,775
90,000	90,250	2,925	2,905	2,885	2,865	2,845	2,825	2,805	2,785
90,250	90,500	2,935	2,915	2,895	2,875	2,855	2,833	2,811	2,789
90,500	90,750	2,945	2,925	2,905	2,885	2,865	2,843	2,821	2,799
90,750	91,000	2,955	2,935	2,915	2,895	2,875	2,853	2,831	2,809
91,000	91,250	2,965	2,945	2,925	2,905	2,885	2,863	2,841	2,819
91,250	91,500	2,975	2,955	2,935	2,915	2,895	2,873	2,851	2,829
91,500	91,750	2,985	2,965	2,945	2,925	2,905	2,883	2,861	2,839
91,750	92,000	2,995	2,975	2,955	2,935	2,915	2,893	2,871	2,849
92,000	92,250	3,005	2,985	2,965	2,945	2,925	2,903	2,881	2,859
92,250	92,500	3,015	2,995	2,975	2,955	2,933	2,911	2,889	2,867
92,500	92,750	3,025	3,005	2,985	2,965	2,943	2,921	2,899	2,877

Plus 6% of Tax Table Income in Excess of \$101,000

2011 LOUISIANA TAX TABLE- Head of Household (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least		Your Louisiana tax is:							
32,750	33,000	885	865	845	825	795	755	715	675
33,000	33,250	895	875	855	835	805	765	725	685
33,250	33,500	905	885	865	845	815	775	735	695
33,500	33,750	915	895	875	855	825	785	745	705
33,750	34,000	925	905	885	865	835	795	755	715
34,000	34,250	935	915	895	875	845	805	765	725
34,250	34,500	945	925	905	885	855	815	775	735
34,500	34,750	955	935	915	895	865	825	785	745
34,750	35,000	965	945	925	905	875	835	795	755
35,000	35,250	975	955	935	915	885	845	805	765
35,250	35,500	985	965	945	925	895	855	815	775
35,500	35,750	995	975	955	935	905	865	825	785
35,750	36,000	1,005	985	965	945	915	875	835	795
36,000	36,250	1,015	995	975	955	925	885	845	805
36,250	36,500	1,025	1,005	985	965	935	895	855	815
36,500	36,750	1,035	1,015	995	975	945	905	865	825
36,750	37,000	1,045	1,025	1,005	985	955	915	875	835
37,000	37,250	1,055	1,035	1,015	995	965	925	885	845
37,250	37,500	1,065	1,045	1,025	1,005	975	935	895	855
37,500	37,750	1,075	1,055	1,035	1,015	985	945	905	865
37,750	38,000	1,085	1,065	1,045	1,025	995	955	915	875
38,000	38,250	1,095	1,075	1,055	1,035	1,005	965	925	885
38,250	38,500	1,105	1,085	1,065	1,045	1,015	975	935	895
38,500	38,750	1,115	1,095	1,075	1,055	1,025	985	945	905
38,750	39,000	1,125	1,105	1,085	1,065	1,035	995	955	915
39,000	39,250	1,135	1,115	1,095	1,075	1,045	1,005	965	925
39,250	39,500	1,145	1,125	1,105	1,085	1,055	1,015	975	935
39,500	39,750	1,155	1,135	1,115	1,095	1,065	1,025	985	945
39,750	40,000	1,165	1,145	1,125	1,105	1,075	1,035	995	955
40,000	40,250	1,175	1,155	1,135	1,115	1,085	1,045	1,005	965
40,250	40,500	1,185	1,165	1,145	1,125	1,095	1,055	1,015	975
40,500	40,750	1,195	1,175	1,155	1,135	1,105	1,065	1,025	985
40,750	41,000	1,205	1,185	1,165	1,145	1,115	1,075	1,035	995
41,000	41,250	1,215	1,195	1,175	1,155	1,125	1,085	1,045	1,005
41,250	41,500	1,225	1,205	1,185	1,165	1,135	1,095	1,055	1,015
41,500	41,750	1,235	1,215	1,195	1,175	1,145	1,105	1,065	1,025
41,750	42,000	1,245	1,225	1,205	1,185	1,155	1,115	1,075	1,035
42,000	42,250	1,255	1,235	1,215	1,195	1,165	1,125	1,085	1,045
42,250	42,500	1,265	1,245	1,225	1,205	1,175	1,135	1,095	1,055
42,500	42,750	1,275	1,255	1,235	1,215	1,185	1,145	1,105	1,065
42,750	43,000	1,285	1,265	1,245	1,225	1,195	1,155	1,115	1,075
43,000	43,250	1,295	1,275	1,255	1,235	1,205	1,165	1,125	1,085
43,250	43,500	1,305	1,285	1,265	1,245	1,215	1,175	1,135	1,095
43,500	43,750	1,315	1,295	1,275	1,255	1,225	1,185	1,145	1,105
43,750	44,000	1,325	1,305	1,285	1,265	1,235	1,195	1,155	1,115
44,000	44,250	1,335	1,315	1,295	1,275	1,245	1,205	1,165	1,125
44,250	44,500	1,345	1,325	1,305	1,285	1,255	1,215	1,175	1,135
44,500	44,750	1,355	1,335	1,315	1,295	1,265	1,225	1,185	1,145

Plus 6% of Tax Table Income in Excess of \$51,000