2006
Louisiana Income Tax Return

[*Resident Form*]

This booklet contains
- Resident tax forms, schedules, worksheets, and instructions
- Application for extension
- Consumer excise tax return

Reasons to use E-File/E-Payment via the internet:

- Free filing
- Faster refunds
- Easy, fast, and secure
- 24 hours a day
- Direct deposit
- Direct debit
- Confirmation provided
- Pay by credit card

Check the status of your refund or obtain forms by visiting our website at **www.revenue.louisiana.gov** or by calling 1-888-829-3071. This toll-free number is available 24 hours a day. For local calls within the Baton Rouge area, call 922-3270.

You can pay your Louisiana Personal Income Tax by credit card over the internet or by telephone. Visit ***www.revenue.louisiana.gov*** or call 1-800-2PAY-TAX (1-800-272-9829).

General Information for Filing your 2006 Louisiana Resident Individual Income Tax Return

Important: If provided, taxpayers should file the pre-printed tax form imprinted with their name(s) and address.
Please print in black ink only.
Free internet filing and E-payment services are available for most Louisiana taxpayers at *www.revenue.louisiana.gov.*

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 2006.
2. You must file a return to obtain a refund or credit if you overpaid your tax through: (A) withholding, (B) declaration of estimated tax, (C) credit carried forward, (D) composite partnership payments made on your behalf, or (E) claiming a 2006 refundable child care credit.
3. If you are **not required to file a federal return** but had Louisiana income tax withheld in 2006, **you must file a return to claim a refund of the amount withheld. Please refer to the IRS requirements for filing in order to determine if you must file a federal return. For additional information, see instructions for Line 12, page 11.**
4. 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 the State of Louisiana, you should file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and one of you is not a resident of Louisiana, you have the option of filing as a resident (Form IT-540), or filing as a nonresident (Form IT-540B). You may choose the option that is more beneficial to you and your spouse.

   If you paid an income tax liability to another state on nonmilitary income, and/or income earned by your spouse, and you are a resident taxpayer, you are allowed a credit for this liability if that income is included on the Louisiana return. Any military personnel whose domicile is NOT in Louisiana must report any nonmilitary Louisiana sourced income on Form IT-540B.

   Louisiana residents that are members of the armed services and were stationed out-of-state for 120 or more consecutive days may be entitled to an exemption of up to $29,999 of military income. Please see the instructions for Schedule E, page 14, Line 4J.
5. Nonresident professional athletes should use Form IT-540B-NRA.
6. A temporary absence from the State of 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 you have taken to establish a new domicile outside of Louisiana, and by actions you have taken to abandon the Louisiana domicile and its privileges. Examples of such actions taken 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 state(s).
7. Surviving Spouses, Executors, Administrators, or Legal Representatives– A final return for a decedent must be filed, if both of the following are true: (1) you are the surviving spouse, executor, administrator, or legal representative; and (2) the decedent met the filing requirements at the date of death. If both conditions are applicable, (A) mark the decedent box on the face of the return **for the appropriate taxpayer**, (B) attach a copy of the death certificate, and (C) complete and attach Form R-6642 (Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer) only if a refund is due to the decedent's estate, survivor, etc. Form R-6642 is available on the Department's website at ***www.revenue.louisiana.gov***.

FORMS

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at ***www.revenue.louisiana.gov***. The statewide locations are listed on the back cover of this booklet.

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 do the following: (1) file an amended (corrected) Louisiana return for the tax year being amended; (2) include an explanation of the change(s); (3) include a copy of the federal amended return, Federal Form 1040X, if one was filed; and (4) clearly mark an "X" in the "Amended Return" box on the face of Form IT-540. **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 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany your amended state return.

WHEN TO FILE

1. A 2006 calendar year return is due **on or before May 15, 2007**.
2. Returns for fiscal years are due on or before the 15th day of the fifth month, after the close of the taxable year.

WHERE TO FILE AND PAY TAX

For all returns: print your name(s) and Social Security Number(s) on any correspondence. **NOTE**: On a joint return, print the Social Security Numbers on Form IT-540 in the same order that you listed them on your federal return.

Returns for which a **payment** is due should be mailed to P. O. Box 3550, Baton Rouge, LA 70821-3550. **Print your Social Security Number(s) on your check or money order. Please do not send cash. An electronic payment option is available on the Department's website at *www.revenue.louisiana.gov*.**

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.*

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

EXTENSION OF TIME FOR FILING A RETURN

Louisiana recognizes an extension granted by the Internal Revenue Service. Attach a copy of Federal Form 4868 or a copy of your acknowledgement from the Internal Revenue Service which contains your confirmation number that your Federal extension has been approved.

Use Form R-2868 to request an extension beyond the date required for filing your federal return. You must submit Form R-2868 by October 15, 2007, if you have an approved federal extension, or by May 15, 2007, if you have not filed a federal extension. The form is included in this booklet on page 31 and is available on the Department's website at ***www.revenue.louisiana.gov***.

An extension lengthens only the time to file the return. An extension does not extend the time to pay any tax that may be due. Please place the extension as the first page of your return.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you must submit an installment request, Form R-19026, which is available on the Department's website at ***www.revenue.louisiana.gov***.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheets, page 22.

KEEP YOUR RECORDS

You should keep copies of federal and state returns and W-2 statements for four years. In most cases, you should not submit a copy of your federal return. If you have completed all or part of Schedule H due to claiming a federal casualty loss deduction or claiming federal disaster relief credits, submit the specified forms as indicated in the instructions for the Federal Income Tax Deduction Computation Worksheet.

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. If you have purchased any of these products via the internet or through the mail, you are required to pay the excise tax on those products. A Consumer Excise Tax Return is included in this booklet in order for you to report and pay the tax due on these products.

IT-540

2006 Louisiana Resident

You can file this return electronically.

E-EASY FILE & E-EASY PAY
FAST and SIMPLE
www.revenue.louisiana.gov

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

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

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

City, town, or APO	State	ZIP

Your Social Security Number

Spouse's Social Security Number

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

If this is an amended return, mark this box.

If an extension is attached, mark this box.

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

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

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

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

6 EXEMPTIONS:

A [X] Yourself [ ] 65 or older [ ] Blind

B [ ] Spouse [ ] 65 or older [ ] Blind

Total of 6A & 6B

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

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

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

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

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

8 LESS FEDERAL INCOME TAX - If federal income tax deduction has been increased by federal disaster credit(s), and/or a federal casualty loss deduction, mark box. See instructions, page 11. ..... 8 ___ , ___ , ___ . 00

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

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

11 **FEDERAL CHILD CARE CREDIT - Print the amount from your 2006 Federal Form 1040A, Line 29, or 2006 Federal Form 1040, Line 48. Important! See instructions, page 11. This amount will be used to compute your 2006 Louisiana Nonrefundable Child Care Credit.** ..... 11 ___ , ___ . 00

NONREFUNDABLE TAX CREDITS

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

11B AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM PREVIOUS YEARS – See Nonrefundable Child Care Credit Worksheet, page 21. ..... 11B ___ , ___ , ___ . 00

11C 2006 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – **Your Federal Adjusted Gross Income (AGI) must be GREATER THAN $25,000 in order to claim a credit on this line**. See Nonrefundable Child Care Credit Worksheet, page 21. ..... 11C ___ , ___ , ___ . 00

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

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

13 CONSUMER USE TAX - You must mark one of these boxes. [ ] No use tax due. [ ] Amount from the Consumer Use Tax Worksheet, page 12, Line 2 ..... 13 ___ , ___ , ___ . 00

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

REFUNDABLE TAX CREDITS AND PAYMENTS

15A 2006 REFUNDABLE LOUISIANA CHILD CARE CREDIT – **Your Federal AGI must be EQUAL TO OR LESS THAN $25,000 to claim the credit on this line.** See Refundable Child Care Credit Instructions, page 19. ..... 15A ___ , ___ . 00

15A1 Print the qualified expense amount from the Refundable Child Care Credit Worksheet, page 20, Line 3. ..... 15A1 ___ , ___ . 00

15A2 Print the amount from the Refundable Child Care Credit Worksheet, page 20, Line 6. ..... 15A2 ___ , ___ . 00

15B OTHER REFUNDABLE TAX CREDITS - From Schedule F, Line 10 ..... 15B ___ , ___ , ___ . 00

Complete and sign back of return.

6725

67256 66 12312006

WEB

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Print your Social Security Number. _____

REFUNDABLE TAX CREDITS AND PAYMENTS, *Continued...*

15C	AMOUNT OF TAX WITHHELD FOR 2006 - Attach W-2 Form(s).	15C
15D	AMOUNT OF CREDIT CARRIED FORWARD FROM 2005	15D
15E	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – Enter name of partnership. _____	15E
15F	AMOUNT OF ESTIMATED PAYMENTS FOR 2006	15F
15G	AMOUNT PAID WITH EXTENSION REQUEST	15G
15H	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS - Add Lines 15A through 15G and print the result.	15H
16	OVERPAYMENT – If Line 15H is equal to Line 14, print zero, "0" on Lines 16 through 20 and go to Line 21. See address "2" below. If Line 15H is greater than Line 14, subtract Line 14 from Line 15H and print the result. If Line 15H is less than Line 14, print zero, "0" on Lines 16 through 19 and go to Line 20.	16
17A	AMOUNT OF LINE 16 YOU WISH TO CONTRIBUTE TO **THE MILITARY FAMILY ASSISTANCE FUND**	17A
17B	AMOUNT OF LINE 16 YOU WISH TO DONATE TO VARIOUS CHARITIES – Print amount from Schedule D, Line 6.	17B
17C	AMOUNT OF LINE 16 YOU WISH TO CONTRIBUTE TO THE START PROGRAM – See instructions, page 12.	17C
17D	AMOUNT OF LINE 16 TO BE CREDITED TO 2007 INCOME TAX – Subtract amounts entered on Line 17A through 17C. **CREDIT**	17D
18	SUBTOTAL – Add Lines 17A through 17D and print the result.	18
19	AMOUNT OF LINE 16 TO BE REFUNDED TO YOU – Subtract Line 18 from Line 16 and print the result. See address "2" below. **REFUND**	19
20	AMOUNT YOU OWE - If Line 15H is greater than or equal to Line 14, print zero, "0." If Line 14 is greater than Line 15H, then subtract Line 15H from Line 14 and print the result.	20
21	ADDITIONAL DONATION TO **THE MILITARY FAMILY ASSISTANCE FUND**	21
22	INTEREST – From the Interest Calculation Worksheet, page 22, Line 5	22
23	DELINQUENT FILING PENALTY - From the Delinquent Filing Penalty Calculation Worksheet, page 22, Line 7	23
24	DELINQUENT PAYMENT PENALTY - From the Delinquent Payment Penalty Calculation Worksheet, page 22, Line 7	24
25	UNDERPAYMENT PENALTY - See instructions for Underpayment Penalty, page 22 and Form R-210R. If you are a farmer, see instructions on page 12 and check the box. ☐	25
26	BALANCE DUE LOUISIANA - Add Lines 20 through 25 and print the result. Make payment to: **Louisiana Department of Revenue. Mail to P.O. Box 3550, Baton Rouge, LA 70821-3550.** For electronic payment options, see page 2. **DO NOT SEND CASH.** **PAY THIS AMOUNT.**	26

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

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

Area code and daytime telephone number

Individual Income Tax Return
Calendar year return due 5/15/2007.

{Address}

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

2 MAIL ALL OTHER **RETURNS** TO:
Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of paid preparer

DO NOT SUBMIT A PHOTOCOPY OF YOUR FEDERAL RETURN.

FOR OFFICE USE ONLY

☐ Extension claimed
☐ Field flag
☐ Routing code

WEB

6726

IT-540

2006 Louisiana Resident

You can file this return electronically.

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For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

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

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

City, town, or APO	State	ZIP

Your Social Security Number

Spouse's Social Security Number

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

If this is an amended return, mark this box.

If an extension is attached, mark this box.

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

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

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

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

6 EXEMPTIONS:

A [X] Yourself [ ] 65 or older [ ] Blind

B [ ] Spouse [ ] 65 or older [ ] Blind

Total of 6A & 6B

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

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

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

Mark this box and enter zero "0," on Line 12. ☛ [ ]

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

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

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

13 CONSUMER USE TAX - You must mark one of these boxes. [ ] No use tax due. [ ] Amount from the Consumer Use Tax Worksheet, page 12, Line 2 ..... 13 ___ , ___ , ___ . 00

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15B OTHER REFUNDABLE TAX CREDITS - From Schedule F, Line 10 ..... 15B ___ , ___ , ___ . 00

Complete and sign back of return.

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67256 66 12312006

WEB

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www.revenue.louisiana.gov

Print your Social Security Number. _____

REFUNDABLE TAX CREDITS AND PAYMENTS, *Continued...*

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15E	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – Enter name of partnership. _____	15E
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15G	AMOUNT PAID WITH EXTENSION REQUEST	15G
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I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted.

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

Area code and daytime telephone number

Individual Income Tax Return
Calendar year return due 5/15/2007.

{Address}

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

2 MAIL ALL OTHER **RETURNS** TO:
Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of paid preparer

DO NOT SUBMIT A PHOTOCOPY OF YOUR FEDERAL RETURN.

FOR OFFICE USE ONLY

☐ Extension claimed ☐ Field flag

☐ Routing code

WEB

6726

YOU CAN FILE THIS RETURN FREE ELECTRONICALLY AT *www.revenue.louisiana.gov.*

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

2006 ADJUSTMENTS TO INCOME — LOUISIANA SCHEDULE E

1 FEDERAL ADJUSTED GROSS INCOME – Print the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. If less than zero, print "0." ..... 1 , , . 00

2 INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS – Print the amount of interest and dividend income not reported on your federal return that is taxable to Louisiana. See instructions, page 13. ..... 2 , , . 00

2A RECAPTURE OF START CONTRIBUTIONS - See instructions, page 13. ..... 2A , , . 00

3 TOTAL – Add Lines 1, 2, and 2A and print the result. ..... 3 , , . 00

4 EXEMPT INCOME – Print on Lines 4A through 4J the amount of exempted income included in Line 1 above.

Please see instructions for Lines 4A through 4M, beginning on page 13.

4A INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS ..... 4A , , . 00

4B LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired: _____) ..... 4B , , . 00

4C LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired: _____) ..... 4C , , . 00

4D1 FEDERAL RETIREMENT BENEFITS (Date retired: _____) ..... 4D1 , , . 00

4D2 OTHER RETIREMENT BENEFITS (Date retired: _____)
In the space provided below, print the name of the retirement system, or print the number of the statute exempting these benefits from Louisiana income tax. ..... 4D2 , , . 00

_____

4E ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. – See instructions for worksheet and computation, page 13. **You must print the name** of pension(s) or annuity(ies) below. Please see special notice on page 13 concerning prior tax years. ..... 4E , . 00

_____

4F TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS – Print the amount shown on your Federal Form 1040, Line 20b, **OR** Federal Form 1040A, Line 14b. ..... 4F , . 00

4G NATIVE AMERICAN INCOME – See instructions, page 13. ..... 4G , , . 00

4H OTHER: List the source and amount of other income that Louisiana cannot tax.
Do not list active federal or military income or income earned in another state.
(See instructions, beginning on page 13.) Note: Credit for taxes paid to other states is claimed on Nonrefundable Tax Credits, Schedule G, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA. ..... 4H , . 00

_____

4I START SAVINGS PROGRAM CONTRIBUTION
See instructions, page 14. ..... 4I , . 00

4J MILITARY PAY EXCLUSION
See instructions, page 14. ..... 4J , . 00

4K TOTAL EXEMPT INCOME – Add Lines 4A through 4J and print the result. ..... 4K , , . 00

4L FEDERAL TAX APPLICABLE TO EXEMPT INCOME – See instructions, page 14. This amount cannot exceed the amount on Form IT-540, Line 8. ..... 4L , , . 00

4M EXEMPT INCOME – Subtract Line 4L from Line 4K and print the result. ..... 4M , , . 00

5A LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280(C) WAGE EXPENSE ADJUSTMENT – Subtract Line 4M from Line 3 and print the result. ..... 5A , , . 00

5B IRC 280(C) WAGE EXPENSE ADJUSTMENT – Print the amount of your IRC 280(C) wage expense adjustment. **Important!** See instructions, page 14. ..... 5B , , . 00

5C LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Print the result here and on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used. ..... 5C , , . 00

Attach to return if completed. Print your Social Security Number. ☛

2006 DONATION SCHEDULE — SCHEDULE D

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

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

2006 REFUNDABLE TAX CREDITS — SCHEDULE F

1	INVENTORY TAX CREDIT – See instructions, page 14.	1	, , . 00
2	AD VALOREM TAX CREDIT ON NATURAL GAS FACILITIES AND SERVICES – See instructions, page 14.	2	, , . 00
3	AD VALOREM TAX CREDIT FOR OFFSHORE VESSELS – See instructions, page 14.	3	, , . 00
4	SOUND RECORDING INVESTMENT TAX CREDIT – See instructions, page 14.	4	, , . 00
5	CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES – See instructions, page 14.	5	, , . 00
6	PRISON INDUSTRY ENHANCEMENT PROGRAM CREDIT – See instructions, page 14.	6	, , . 00
7	URBAN REVITALIZATION – See instructions, page 14.	7	, , . 00
8	QUALITY JOBS PROGRAM REBATE – See instructions, page 14	8	, , . 00
9	LA Citizens	9	, , . 00
10	TOTAL – Add Lines 1 through 9. Print the result here and on Form IT-540, Line 15B.	10	, , . 00

2006 MODIFIED FEDERAL INCOME TAX INFORMATION — SCHEDULE H

1	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 2A.	1	, , . 00
2	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 2B.	2	, , . 00
3	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 5A.	3	, , . 00
4	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 7B.	4	, , . 00
5	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 8A.	5	, , . 00
6	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 9A.	6	, , . 00
7	Print the amount from the Federal Income Tax Deduction Computation Worksheet page 18, Line 11.	7	, , . 00

Attach to return if completed. Print your Social Security Number. ☛

2006 NONREFUNDABLE TAX CREDITS — SCHEDULE G

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES - Complete this part only if you paid income tax liabilities to other states **and** you were a **resident of Louisiana**. See instructions, page 14. **A copy of the return filed with the other state(s) must be submitted with this schedule.** Print the amount of the paid income tax liabilities to the other state(s). Round to the nearest dollar..... 1 , , . 00

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. **See instructions, beginning on page 15 for definitions of these disabilities.**

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

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

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

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

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 15. .. **3A** , . 00

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

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A See instructions, page 15. ..... **4A** , , . 00

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

OTHER NONREFUNDABLE TAX CREDITS — SCHEDULE G

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 15.

	CREDIT DESCRIPTION	CODE		AMOUNT OF CREDIT CLAIMED
5	MOTION PICTURE INVESTMENTS	251	5	, , . 00
6	EDUCATION CREDIT - GRADES K - 12	099	6	, , . 00
7			7	, , . 00
8			8	, , . 00
9			9	, , . 00
10			10	, , . 00

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

Description	Code
Education Credit	099
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Ed.	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Angel Investor	180
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Vehicle Alternative Fuel	206

Description	Code
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Markets	214
Brownfields Investor	216
Dedicated Research	220
LCDFI Credit	222
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254

Description	Code
Technology Commercialization	255
Motion Picture Resident	256
Capital Company	257
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

Instructions for Preparing your 2006 Louisiana Resident Income Tax Return Form (IT-540)

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. If it is provided, use the pre-addressed copy of the return imprinted with the taxpayer's name(s) and address.
2. Print amounts only on those lines that are applicable.
3. Use only a pen with black ink.
4. Because this form is read by a machine, please print your numbers **inside the boxes** like this:

0	1	2	3	4	5	6	7	8	9	X

5. All numbers should be rounded to the nearest dollar.
6. Numbers should **NOT** be printed over the pre-printed zeros, in the boxes on the far right, which are used to designate cents (.00).
7. To avoid any delay in processing, use this form for **2006** only.
8. If you are filing an amended return, mark an "X" in the "Amended Return" box on the face of the return.
9. If you are filing with an approved extension, mark an "X" in the "extension attached" box on the face of the return. Please place the extension as page 1 of your return.

Name(s), address, and Social Security Number(s) – If you received a pre-addressed return, print your Social Security Number(s) in the space provided. Using the pre-addressed return helps identify your account, saves processing time, and speeds refunds. If you did not receive a booklet that was pre-addressed, print your name(s), address, and Social Security Number(s) on your return. **If there is a change in your name or address since last year's return (for example, new spouse), please mark the "Name Change" box and/or "Address Change" box on the face of the return.** If married, please print Social Security Numbers for both you and your spouse.

On a joint return, print the Social Security Numbers in the same order that you show your first names. Your names and Social Security Numbers must be listed in the same order that you listed them on your federal return.

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, print 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.

Line 6 – Exemptions – Mark an "X" in the appropriate box(es). You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: (A) you are listed as a dependent on someone else's return, (B) you are age 65 or over, or (C) you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on his or her federal tax return. This box has already been marked with an "X" for you. In the box on Line 6D, print the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

If you are not required to file a federal return, but had Louisiana income tax withheld in 2006, do the following: (A) complete Lines 1 through 6D, (B) you must enter all wages and income, even though you may not be required to file a federal return, in the appropriate boxes above Line 7, and (C) mark the indicator block to the right. **IMPORTANT!** You must enter all wages and income in the boxes above Line 7. Failure to do so will result in processing delays. Then, (D) skip to Line 12, and print zero "0," and complete the remainder of the return.

Line 7 – Print the amount of your federal adjusted gross income. This amount is taken from: (A) Federal Form 1040EZ, Line 4, or (B) from Federal Form 1040A, Line 21, or (C) from Federal Form 1040, Line 37. If your federal adjusted gross income is less than zero, print "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 65 years of age or over, with annual retirement income taxable to Louisiana, and (5) residents who are active duty military and have served 120 or more consecutive days out-of-state during the calendar year.

In order to complete Schedule E, you may need to first compute your modified federal income tax deduction for Louisiana purposes if you are claiming a casualty loss and/or federal disaster relief credits on your 2006 federal return. Mark the box on the face of Form IT-540 if the amount from Schedule E, Line 5C is used.

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

Line 8 – If you **HAVE** claimed federal disaster relief credits as a result of Hurricanes Katrina or Rita, and/or claimed a federal casualty loss deduction on your 2006 federal income tax return, you must use the Federal Income Tax Deduction Computation Worksheet on page 18 in order to determine your federal income tax deduction for Louisiana.

If you **HAVE NOT** claimed federal disaster relief credits as a result of Hurricanes Katrina or Rita, nor have you taken a casualty loss deduction on your 2006 federal return, print your federal income tax liability on Line 8. 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** filers: This amount is on Line 11.
- Federal Form **1040A** filers: This amount is on Line 35.
- Federal Form **1040** filers: This amount is on Line 57, minus the amount from Form 4972, which is 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 9 – Subtract Line 8 from Line 7, and print the result. If less than zero, print "0."

Line 10 – Turn to the tax table that corresponds with your filing status. Locate the amount of your tax table income from Line 9 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. Print this amount on Line 10 of the return. If you have more than 8 exemptions, refer to the instructions at the top of the tax tables.

Line 11 – Federal Child Care Credit – If you have claimed a Federal Child Care Credit on either Federal Form 1040A, Line 29 or on Federal Form 1040, Line 48, print the amount.

Line 11A – Print the amount of the total Other Nonrefundable Tax Credits. This amount is from Louisiana Form IT-540, Schedule G, Line 11.

Line 11B – Print the amount of your Louisiana Nonrefundable Child Care Credit carried forward from previous years. **To determine the carry forward amount, refer to the Louisiana Nonrefundable Child Care Credit Worksheet on page 21.**

Line 11C – Print the amount of your 2006 Louisiana Nonrefundable Child Care Credit. This amount is determined from the Louisiana Child Care Credit Worksheet on page 21. **Your Federal AGI must be greater than $25,000 to claim this credit.**

Line 11D – Add Lines 11A, 11B, and 11C and print the result.

Line 12 – Subtract Line 11D from Line 10 and print the result. If you are not required to file a federal return, but had Louisiana income tax withheld in 2006, do the following: (A) complete Lines 1 through 6D, (B) you must enter all wages and income, even though you may not be required to file a federal return, in the appropriate boxes above Line 7, and (C) mark the indicator block to the right. **IMPORTANT!** You must print all wages and income in the boxes above Line 7. Failure to do so will result in processing delays. Then, (D) skip to Line 12, and print zero "0," and complete the remainder of the return.

Line 13 – During 2006, if you purchased goods for use in Louisiana from out-of-state and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases through catalogs, television, internet, from another state, or from outside the U.S. See the Consumer Use Tax Worksheet below.

Line 14 – Add Lines 12 and 13 and print the result.

Line 15A – Print the amount of your 2006 Louisiana Refundable Child Care Credit. This amount is from the 2006 Louisiana Child Care Credit Worksheet, page 20, Line 11. **You must attach this worksheet to your return.**

Your federal adjusted gross income must be $25,000 or less to claim a credit on this line.

Line 15A1 – Print the amount from Line 3 of the 2006 Louisiana Refundable Child Care Credit Worksheet on page 20.

Line 15A2 – Print the amount from Line 6 of the 2006 Louisiana Refundable Child Care Credit Worksheet on page 20.

Line 15B – Print the amount of the total Other Refundable Tax Credits. This amount is from Louisiana Form IT-540, Schedule F, Line 10.

Line 15C – Print the amount of Louisiana income tax withheld in 2006. In order for credit to be allowed, you must attach copies of all W-2 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent (.10) of the income shown on Form IT-540, Line 7, you must attach a copy of your federal return.

Line 15D – Print the amount of any credit carried forward from 2005. This amount is on **your 2005** Louisiana Forms IT-540 or IT-540B, Line 17D.

Line 15E – Print the amount of any payment made on your behalf by a composite partnership filing. Print 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 [with your name(s) and Social Security Number(s)] listing each partnership and payment made.

Line 15F – Print the total amount of estimated payments you made for the 2006 tax year.

Line 15G – If you filed an extension request for the 2006 taxable year, print the amount of any payment you made with that extension request.

Line 15H – Add Lines 15A through 15G and print the result.

Line 16 – Overpayment – If Line 15H is equal to Line 14, print zero, "0" on Lines 16 through 20 and go to Line 21. If Line 15H is greater than Line 14, then subtract Line 14 from Line 15H and print the result. If Line 15H is less than Line 14, print zero, "0" on Lines 16 through 19 and go to Line 20.

Line 17A – You may donate all or part of your overpayment (Line16) to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

Line 17B – You may donate all or part of your overpayment (Line 16) to charity. The charities are listed on Lines 1 through 5 of Schedule D. Print the amount from Louisiana Form IT-540, Schedule D, Line 6.

Line 17C – Print the amount of your overpayment (Line 16) you wish to contribute to the 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 are not an account holder and wish to enroll in this program, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or through their website at ***www.startsaving.la.gov***. All contributions made by means of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 17D – Print the amount of Line 16 minus the amounts from Lines 17A through 17C that you want credited to your 2007 tax.

Line 18 – Subtotal – Add the amounts on Lines 17A through 17D and print the result.

Line 19 – Print the amount of Line 16 minus the amount from Line 18 to be refunded to you.

Line 20 – If Line 15H is greater than or equal to Line 14, print zero "0." If Line 14 is greater than Line 15H, then subtract Line 15H from Line 14 and print the result.

Line 21 – You may make an additional donation or a donation over-and-above your tax payment to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

Line 22 – Interest is charged on all tax amounts that are not paid on time. Print the amount from the Interest Calculation Worksheet, page 22, Line 5.

Line 23 – If you fail to file your tax return by the due date – **on or before May 15, 2007, for calendar year filers**, you may be charged delinquent filing penalty. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 22, Line 7.

Line 24 – If you fail to pay 90 percent (.90) of the tax due by the due date – **on or before May 15, 2007, for calendar year filers,** you may be charged delinquent payment penalty. Print the amount from the Delinquent Payment Penalty Calculation Worksheet, page 22, Line 7.

Line 25 – If you have a tax deficiency that is greater than $1,000 ($2,000 if married filing jointly), you may be charged an underpayment penalty. Print the amount from Line 19 of the 2006 Form R-210R and attach it to your return. If you are a farmer and the income derived from farming is at least 66.67 percent of your gross income from all sources, the provisions of R.S. 47:117 provide that declarations of estimated tax are considered to be paid in full if the payment is filed on or before January 15th of the succeeding taxable year for calendar year taxpayers.

Line 26 – Balance due Louisiana – Add Lines 20 through 25 and print the result. You may make payment by credit card or electronic debit through the Department's website at ***www.revenue.louisiana.gov.*** You may also make payment by check or money order. **PLEASE DO NOT SEND CASH**. Make your check or money order payable to the Louisiana Department of Revenue. Write your Social Security Number(s) on your check or money order and attach it to your return.

To pay by credit card, visit www.officialpayments.com or call 1-888-2PAY-TAX.

Filing – **YOU MUST SIGN AND DATE YOUR RETURN**. If married filing jointly, **both spouses must sign**. In the appropriate space, please indicate a daytime telephone number. If you filed for an extension, please mark the extension box and place a copy of the extension as the first page of the return. 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.**

Consumer Use Tax Worksheet

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

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

1. Taxable purchases .....$ _____ .00

Tax rate (8%) ..... _____ X .08

2. **Total use tax due** .....$ _____ .00

Print here and on Form IT-540, Line 13.

Instructions for Schedule E – Adjustments to Income

Line 1 — Print the amount of your Federal Adjusted Gross Income. This amount is shown either on: (A) your Federal Form 1040EZ, Line 4; **OR** (B) your Federal Form 1040A, Line 21; **OR** (C) your Federal Form 1040, Line 37. If the amount is less than zero, print zero "0."

Line 2 — Interest income and dividends not 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 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.

Print on Line 2 the **TOTAL** taxable interest and dividends. Do not list interest and dividends separately.

Line 2A — Print any previously exempted START contributions that were refunded to you during 2006 by the Louisiana Office of Student Financial Aid.

Line 3 — Add Lines 1, 2, and 2A and print the result.

Line 4A — Print the amount of interest and dividends 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.

Line 4B — Print 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.

Line 4C — Print 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.

Line 4D1 — Print the amount of retirement benefits received from a Federal Retirement System. This amount should be included in the amount on Schedule E, Line 1.

Line 4D2 — Print the amount of retirement benefits received from any retirement system, whose benefits are specifically exempted from Louisiana income tax. In the space provided, print the name of the retirement system, or print the number of the statute exempting these benefits from Louisiana income tax. A list of retirement systems whose benefits can be excluded can be found within our publication, ***Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, Inheritance Tax, and Gift Tax***, which can be found on our website at ***www.revenue.louisiana.gov.***

Line 4E — Up to $6,000 of your annual retirement income may be exempted from state taxation, if the following applies to you: (A) your filing status is single, head of household, married filing separately, or qualified widow(er), AND (B) you are 65 or over. Likewise, if your filing status is married filing jointly, and **BOTH** taxpayers are receiving annual retirement income, AND **BOTH** taxpayers are 65 or over, up to $6,000 of annual retirement income that **each** taxpayer receives may be exempt from state taxation. "Annual retirement income" that is taxable in Louisiana is pension and annuity income you receive, which is reported on Federal Form 1040, Lines 15b and/or 16b, or which is reported on Federal Form 1040A, Lines 11b and/or 12b. Do not include retirement benefits claimed on Lines 4B, 4C, 4D1, and 4D2. Print the name or source of the pension(s) or annuity(ies) on Schedule E, Line 4E.

If your filing status is single, head of household, married filing separately, or qualifying widow(er), determine the exempt amount that should be entered on Line 4E by completing the FIRST COLUMN of the worksheet provided.

If your filing status is married filing jointly, determine the exempt amount that should be entered on Line 4E by completing BOTH COLUMNS of the worksheet provided.

	Taxpayer	Spouse
1. Print pension and annuity income you received and reported on Federal Form 1040, Lines 15b and/or 16b, **OR** that you reported on Federal Form 1040A, Lines 11b and/or 12b. Print taxpayer's amount on Line 1(a) and print spouse's amount on Line 1(b).	a. _____	b. _____
2. Print pension and annuity income you received and/or claimed on Lines 4B, 4C, 4D1, and 4D2 of Schedule E. Print taxpayer's amount on Line 2(a) and print spouse's amount on Line 2(b).	_____	_____
3. Subtract Line 2 from Line 1, and print the result(s).	_____	_____
4. Maximum exemption for individuals 65 and over.	$6,000	$6,000
5. For each taxpayer 65 or over, print the amount from Line 3, or Line 4, whichever is less.	_____	_____
6. If your filing status is single, head of household, married filing separately, or qualifying widow(er), print the amount from Line 5(a) above on Line 4E of Schedule E. If your filing status is married filing jointly, add the amounts on Lines 5(a) and 5(b), above. Then print the result on Schedule E, Line 4E.		

SPECIAL NOTICE

The Department of Revenue will accept amended income tax returns and make appropriate refunds to couples filing joint returns and who were both 65 years of age or older, where only one spouse had retirement income as follows:

1. During calendar year 2007 the Department shall accept amended income tax returns for tax year 2003.
2. During calendar year 2008 the Department shall accept amended income tax returns for tax year 2004.

Please see Revenue Information Bulletin 05-015 at ***www.revenue.louisiana.gov***

Line 4F — Social Security benefits taxed on your federal return are exempt from Louisiana tax. Print the amount shown on your Federal Form 1040, Line 20b, **OR** Federal Form 1040A, Line 14b.

Line 4G — If you are a tribal member living on a reservation, or living on land held in trust for the tribe, your income earned or received will not be subject to Louisiana income tax, if: (A) your income is derived from sources within the boundaries of the tribal land or (B) your income is derived from sources outside the State of Louisiana. However, if you are a tribal member, or a nontribal member, who earns income or derives wages from services performed outside the boundaries of the tribal land, but within the State of Louisiana, then your income is taxable. If you are a nontribal member working within the boundaries of tribal land, your income is subject to Louisiana tax. Likewise, if you are a tribal member living off the reservation, your income is subject to Louisiana income tax.

Line 4H — 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 should use Form IT-540B-NRA. Disabled individuals claiming an exemption under R.S. 47:59.1 for making adaptations to their home, should use this line in order to deduct the expenses from their gross income. Persons receiving disability income (R.S. 47:44.1(B)) for a permanent, total disability may 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. An S Bank shareholder may exclude an amount equal to the S Bank shareholder's nontaxable income from

Instructions for Schedule E, *Continued...*

Louisiana taxable income. "S Bank nontaxable income" means: (A) the portion of the income reported by an S Bank on Federal Form 1120S (Schedule K-1), or (B) 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.

Please note: (1) Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax. (2) A gambling loss claimed as an itemized deduction on the federal return **is not allowed** on the Louisiana income tax return.

Line 4I – START account holders with a filing status of single, married filing separately, head of household, and qualifying widow(er) can exempt up to $2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can each exempt up to $4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. Please see Revenue Information Bulletin 06-003 on the Department's website.

Line 4J – Residents of Louisiana who served in the armed services of the United States may be able to exempt military compensation earned outside of Louisiana. If you served 120 or more consecutive days on active duty as a member of the armed services of the United States, the compensation paid to you and/or your spouse by the armed services while serving outside of Louisiana is exempt from Louisiana income tax. Example: On January 15, 2006, you went on active duty and continuously remained on active duty at least through May 14, 2006 (120 days), up to $29,999 of compensation paid to you and/or your spouse by your branch of the armed services may be exempt from Louisiana income tax. The exempt portion is that amount of compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty. In the above example, if you served 40 days in Louisiana and the remainder of duty outside of Louisiana, income from the 41st day forward is exempt once you have served 120 plus consecutive days of active duty. Please attach a copy of your official orders, including endorsements that establish your 120 plus consecutive days of out-of-state active duty.

Line 4K – Add Lines 4A through 4J and print the result.

Line 4L – Print the amount of federal tax applicable to the exempt income shown on Line 4K. If Line 8 on the face of Form IT-540, is greater than zero, complete both options and use the option that results in the ***lowest*** federal tax. For a correct Line 8 total, you may need to first compute your modified federal income tax for Louisiana purposes if you have claimed a federal casualty loss deduction or taken certain credits as a result of Hurricanes Katrina or Rita. See instructions for Line 8.

Option 1:

If Line 4K is:	Then print on Line 4L:
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 4K by Line 1. (A) Carry out two decimal places in the percentage. For example, for 48.32%. **DO NOT ROUND UP**. (B) The percentage cannot exceed 100%. (C) Multiply your total federal tax from Form IT-540, Line 8, by the ratio obtained. If there is no applicable federal tax, print zero "0."

Line 4M – Subtract Line 4L from Line 4K and print the result.

Line 5A – Subtract Line 4M from Line 3 and print the result.

Line 5B – Print the amount of your IRC 280(C) wage expense adjustment. See Revenue Information Bulletin 06–017 for further details.

Line 5C – Subtract Line 5B from Line 5A. Print the result on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7 indicating that Schedule E was used.

General Information Regarding 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(s), and Social Security Number(s). For complete information regarding the credits, refer to the publication, "Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, and Inheritance and Gift Tax." This publication may be obtained on the Department's website at ***www.revenue.louisiana.gov.***

Instructions for Refundable Tax Credits, Schedule F

Line 1 – A refundable credit (R.S. 47:6006) is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, and retailers. Both a copy of the inventory tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

Line 2 – A refundable credit (R.S.47:6006) is allowed against income tax 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.

Line 3 – A refundable credit (R.S. 47:6006.1) is allowed against income tax for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. The following must be attached to the return: (A) a copy of the inventory tax assessment, (B) a copy of the cancelled check in payment of the tax, along with (C) a completed Form LAT 11 from the Louisiana Tax Commission.

Line 4 – A refundable credit (R.S. 47:6023) is allowed against income tax for investing in certain state-certified musical recording productions and infrastructure. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

Line 5 – A refundable credit (R.S. 47:6014) is allowed against income tax for up to 40 percent (.40) 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 to individuals through certain legal entities. See Revenue Information Bulletin 01-004, on the Department's website. A schedule must be attached stating what entity(ies) paid the tax and obtained the credit on the individual's behalf.

Line 6 – A refundable credit (R.S. 47:6018) is allowed against income tax for purchases by a taxpayer of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Please contact the Department for further information concerning this credit.

Line 7 – A refundable credit (R.S. 51:1801) is allowed against income tax for investing in certain economically depressed areas of the state. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

Line 8 – A refundable credit (R.S. 51:2452 et seq.) is allowed against income tax for certain businesses to locate or to expand existing operations within Louisiana. You must attach a copy of your contract to the return.

Line 9 – LA. Citizens – See Revenue Information Bulletin (RIB) 07-005 on our website ***www.revenue.louisiana.gov.***

Line 10 – Add Lines 1 through 9. Print the result on Form IT-540, Line 15B.

Instructions for Nonrefundable Tax Credits, Schedule G

Line 1 – Credit for Net Income Tax Liabilities Paid to other States – (R.S. 47:33) If you were a resident of Louisiana, you are allowed a credit for the net income tax liabilities paid to one or more states of the United States provided that you have reported that income on your Louisiana return. Please note the "net income tax liability" is generally not the amount withheld. You may not claim credit for taxes paid to cities, the District of Columbia, or foreign countries. The credit allowed on your Louisiana return must be for the same taxable year for which the tax was paid to the other state(s). On Line 1, enter the amount of the paid income tax liability(ies) to the other state(s). Round to the nearest dollar. **A copy of the return(s) filed with the other state(s) must be attached to your Louisiana return.**

Schedule G, *Continued...*

Line 2 – Credit for Certain Disabilities – (R.S. 47:297(A)) A credit of $100 against the tax is permitted for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind. **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**. If the physician's statement is not submitted with the return, it will be requested later. 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 herself, or of performing routine daily health requirements, due to a person's 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 name(s) of the qualifying dependent(s) must be printed on Line 2C. On Line 2D, print the total number of qualifying individuals. Multiply Line 2D by $100 and print the result on Line 2E.

Line 3 – Credit for Contributions to Educational Institutions – (R.S. 47:37) Taxpayers who donate computer or other technological equipment to educational institutions are allowed a credit of 40 percent (.40) of the value of the property donated against their Louisiana income tax. The recipient certifies the donation of property by using Form R-3400, the Certificate of Donation. This form is available on the Department's website at ***www.revenue.louisiana.gov***. The completed certification form must be attached to the individual income tax return. On Line 3A, print the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 3A by 40 percent (.40) and print the result on Line 3B. Round to the nearest dollar.

Line 4 – Credit for Certain Federal Credits – (R.S. 47:297(B))Taxpayers are allowed a credit of 10 percent (.10) of the credits taken on Lines 47 and 49 on Federal Form 1040, plus 10 percent (.10) of any investment tax credit or jobs credit computed on Federal Form 3800. If Federal Form 1040A is used, the allowed credit is 10 percent (.10) of the credit on Line 30. 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. Print the total federal credit on Line 4A. Multiply Line 4A by 10 percent (.10) and print the result, or $25, whichever is less, on Line 4B.

Additional Nonrefundable Tax Credits Lines 5 Through 10

Below is a list of additional nonrefundable tax credits available for the taxable year ended December 31, 2006. Please print the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 7 through 10. **Please note:** The Motion Picture Investment Credit and Education Credit are pre-printed on Lines 5 and 6.

Example:

Credit Description	Code	Amount of Credit Claimed
Vehicle Alternative Fuel	206	500.00

Line 11—Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and on Form IT–540, Line 11A.

Code	Credit Description
099	**Education Credit** – R.S.47:297(D) provides a credit of $25 for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents times $25 and enter the amount of credit on Schedule G, Line 6.
100	**Premium Tax** – R.S. 47:227 provides a credit against Louisiana income tax 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 (e.g. partnership). A schedule must be attached stating what entity(ies) 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 the amount of gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid.
110	**Family Responsibility** – R.S. 47:297(F) provides a credit against an individual's income tax for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit shall not exceed $33^1/_3$ percent (.333) of the contribution, or $200 per year, whichever is less.
115	**Small Town Doctor/Dentist** – R.S. 47:297(H) provides a credit for a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or for a dentist licensed by the State of Louisiana to practice dentistry in certain geographic areas of Louisiana. The credit is limited to $5,000.
120	**Bone Marrow** – R.S. 47:297(I) provides a credit for any individual taxpayer required to file a Louisiana tax return, acting as a business entity authorized to do business in the state, operating as either a sole proprietorship, a partner in a partnership, or as a Subchapter S Corporation, for bone marrow donor expense.
125	**Law Enforcement Education** – R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Department of Public Safety and 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, as designated in the statute. 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. Please contact the Department for information on qualifying for this credit.
150	**Qualified Playgrounds** – R.S. 47:6008 provides a credit against Louisiana income tax for donations to assist qualified playgrounds. The credit shall be an amount equal to the lesser of $1,000 or one-half of the value of the cash, equipment, goods, or services donated. Please contact the Department for information on qualifying for this credit. For taxable years 1993 through 2000, Acts 405 of the 2005 Regular Legislative Session allows an amended return to be filed if this credit was not originally claimed. The amended return must be filed by December 31, 2008.
155	**Debt Issuance** – R.S. 47:6017 provides a credit against Louisiana income tax 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.

Code	Credit Description
175	**Donations of Materials, Equipment, Advisors, Instructors** – R.S. 47:6012 provides a credit for employers within the state for donations of the latest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, apprenticeship programs registered with the Louisiana Department of Labor, or community colleges to assist in the development of training programs designed to meet industry needs. The credit is equal to 50% (.50) 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% of the employer's tax liability for any taxable year.
180	**Angel Investor Tax Credit** – R.S. 47:6020 et seq. provides a credit against Louisiana income tax to encourage third party investment of taxpayers who make qualified investments in certified Louisiana entrepreneurial businesses between January 1, 2005 and December 31, 2009. To earn the Angel Investor Tax Credit, taxpayers must file an application with the Louisiana Department of Economic Development, which has the exclusive authority to implement and administer the credit program and approve the credit applications. Please refer to Revenue Information Bulletin 06-020 on the Department's website.
199	**Other** – Reserved for future credits.
200	**Atchafalaya Trace** – R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries. You must attach a copy of your contract to the return.
202	**Organ Donation** – R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual and/or spouse for a living organ donation.
204	**Household Expense for Physically and Mentally Incapable Persons** – R.S. 47:297.2 provides a credit against the individual income tax 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 equal to the applicable percentage of employment-related expenses allowable pursuant to Section 21 of the Internal Revenue Code.
206	**Vehicle Alternative Fuel** – R.S. 47:38 provides a credit for the conversion of a vehicle to an alternative fuel source. You must attach documentation verifying the conversion.
208	**Previously Unemployed** – R.S. 47:6004 provides that business proprietors are possibly eligible for a credit for hiring the previously unemployed.
210	**Recycling Credit** – R.S. 47:6005 provides a credit for the purchase of certain equipment and/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 against Louisiana income tax 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.
214	**New Markets** – R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments.
216	**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 Department of Economic Development and the Department of Environmental Quality.
220	**Dedicated Research** – R.S. 51:2203 provides a credit of 35 percent (.35) 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. You must attach a copy of your certification to the return.

Code	Credit Description
222	**LCDFI Credit** – R.S. 51:3081 et seq. provides a credit to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.
251	**Motion Picture Investment** – R.S. 47:6007 provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. For information on qualifying for this credit please refer to Revenue Information Bulletin 06-004 on the Department's website.
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.
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. For information on qualifying for this credit, please refer to Revenue Information Bulletin 06-002 on the Department's website.
254	**Digital Interactive Media** – R.S.47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. The credit is obtained through the Department of Economic Development and documentation from that agency must be attached to the return.
255	**Technology Commercialization** – R.S. 51:2354 provides a credit of 15 percent (.15) of the amount of money invested by the taxpayer in commercialization costs for one business location. The Louisiana Department of Economic Development certifies this credit. You must attach a copy of your certification to the return.
256	**Motion Picture Employment of Resident** – R.S. 47:1125.1 provides a credit against Louisiana income tax 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. Please refer to Revenue Information Bulletin 05-005 on the Department's website.
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 Office of Financial Institutions. You must attach a copy of your certification to the return.
299	**Other** – Reserved for future credits.
300	**Biomed/University Research** – R.S. 17:3389 provides a credit against the Louisiana individual income tax to persons who establish research activities either in a Biomedical or a University Research and Development Park. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
305	**Tax Equalization** – R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
310	**Manufacturing Establishments** – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Department of Economic Development. You must attach a copy of your contract to the return.
315	**Enterprise Zone** – R.S. 51:1781 et seq. provides a credit against the Louisiana individual income tax for private sector investments in certain areas that are designated as "Enterprise Zones." You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
399	**Other** – Reserved for future credits.

Instructions for Federal Income Tax Deduction Computation Worksheet

Federal Disaster Relief Credits

Louisiana provides a deduction (from Louisiana income) for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of Louisiana income tax liability increases. To prevent Louisiana taxpayers from paying additional state income tax because they received federal disaster relief credits, you may increase the amount of your Louisiana federal income tax deduction by the amount of certain federal disaster relief tax credits claimed on your 2006 federal income tax form. The modification to the Louisiana federal income tax deduction **can only be for federal disaster relief credits claimed in either the Hurricane Katrina or Hurricane Rita Disaster Areas.** The Louisiana Secretary of Revenue has, through Louisiana Administrative Code (LAC) 61:I.601, determined which federal credits are disaster relief credits. Below are the federal credits that have been established to be federal disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit
3. Rehabilitation Tax Credit
4. Hope Scholarship and Lifetime Learning Credits
5. Employer-Provided Housing Credit
6. Low Income Housing Credit
7. New Markets Tax Credit

You must review LAC 61:I.601 for complete information about the federal credits. LAC 61:I.601 can be found on the Department's website at ***www.revenue.louisiana.gov.***

Consult your tax advisor or contact the IRS for complete information concerning the federal credits. You must attach a copy of the appropriate federal form(s) to your return in order for your modified Louisiana federal income tax deduction to be allowed.

If you have claimed only federal disaster relief credits and not taken a casualty loss on the Federal Income Tax Deduction Computation Worksheet, do the following: (A) print the amount of your federal income tax from Federal Form 1040, Line 57 on Line 10B of the worksheet, (B) print the amount of federal disaster relief credits on Line 11 of the worksheet, (C) add Lines 10B and 11 of the Federal Income Tax Deduction Computation Worksheet and print the result on Line 12 of the worksheet, (D) print the amount from Line 12 on Form IT-540, Line 8, and (E) print the amount from Line 11 on the worksheet to Louisiana Schedule H, Line 7.

If you are claiming disaster relief credits along with a casualty loss, complete the entire Federal Income Tax Deduction Computation Worksheet.

Casualty Loss

Casualty Loss

Act 25 of the First Extraordinary Louisiana Legislative Session of 2006 expanded the casualty loss relief to include all incurred federal casualty losses. If you have claimed a casualty loss on your 2006 Federal Form 1040, you may increase the amount of your federal income tax deduction by the amount that your federal income tax decreased as a result of claiming your casualty loss. To compute your modified Louisiana federal income tax deduction, you will need to complete the Federal Income Tax Deduction Computation Worksheet on page 18 and have the following items: A copy of your Federal Form 1040 (pages 1 & 2), Schedule A (Federal Form 1040), and Federal Form 4684. You must attach these federal forms to your return. You will also need your Federal Form 1040 instruction booklet and accompanying federal tax tables or computation worksheet. Please see Revenue Information Bulletin 06-018.

The information for Lines 1A through 10A of the Federal Income Tax Deduction Computation Worksheet come from the specified line items of Federal Form 1040. For Lines 1B through 10B, follow the computation instructions for each line item. Several line items of the Federal Income Tax Deduction Computation Worksheet require you to enter that line item amount on Louisiana Schedule H. These line items are denoted in bold print on the Federal Income Tax Deduction Computation Worksheet. Failure to complete Louisiana Schedule H will significantly delay the processing of your return.

Important: In order to compute Line 2B, your Adjusted Itemized Deductions, subtract the amount of your total casualty loss [Line 19 and/or Line 27 of your 2006 Schedule A (Form 1040)] from total itemized deductions [Line 28 of your 2006 Schedule A (Form 1040)] as indicated on the 2006 Federal Income Tax Deduction Computation Worksheet.

If the amount of your Adjusted Itemized Deductions is **LESS THAN** your federal standard deduction, print your federal standard deduction on Line 2B of the Federal Income Tax Deduction Computation Worksheet. Information on how to compute your federal standard deduction can be found on page 2 of Federal Form 1040 in the left margin.

If the amount of your Adjusted Itemized Deductions is **GREATER THAN** your federal standard deduction, print the amount of your Adjusted Itemized Deductions on Line 2B.

For Lines 3B through 5B, either print the requested amounts from Federal Form 1040 or perform the appropriate calculations.

To recompute your federal income tax for Line 6B, use the amount from Line 5B and refer to the instructions on Line 44 of the Federal Form 1040. Enter the recomputed amount on Line 6B.

For Line 7A, print the amount from Federal Form 1040 Line 45. **Note for Line 7B**, it is possible for the Alternative Minimum Tax (AMT) to change when excluding the casualty loss from federal taxable income. Print the recomputed amount of AMT on Line 7B, if applicable.

For Lines 8B through 10B, either print the requested amounts from Federal Form 1040 or perform the appropriate calculations.

For Line 11, if you have federal disaster relief credits in addition to claiming casualty losses, see the information concerning disaster relief credits and print the amount of federal disaster relief credits on the Federal Income Tax Deduction Computation Worksheet Line 11. If you do not have any disaster relief credits, print zero "0," on Line 11.

For Line 12, add Lines 10B and 11 and print the amount on Form IT-540, Line 8. The amount on Line 12 of the worksheet 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.

2006 Resident Federal Income Tax Deduction Computation Worksheet

The federal line numbers on this schedule refer only to 2006 Federal Form 1040.

1A & 1B	Print the amount of your federal adjusted gross income from Line 38 of your Federal Form 1040 on Lines 1A and 1B.	**1A**		**1B**	
2A	Print the amount of your itemized deductions from Line 40 of your Federal Form 1040 on Line 2A. **Print this amount on Schedule H, Line 1.**	**2A**			
2B	From your total itemized deductions (Line 2A above) use the worksheet below to remove the amount of your 2006 casualty loss. 1. Total Itemized Deductions from Line 2A above _____ 2. Total casualty loss from Line 19 and/or Line 27 of your 2006 Schedule A (Form 1040) _____ 3. Subtract Line 2 above from Line 1 above. _____ Line 3 above is your Adjusted Itemized Deductions. Print on Line 2B the **GREATER** of your Adjusted Itemized Deductions or the federal standard deduction available for your filing status. **Print this amount on Schedule H, Line 2.**			**2B**	
3A	Print the amount from Line 41 of your Federal Form 1040 on Line 3A.	**3A**			
3B	Subtract Line 2B from Line 1B and print on Line 3B.			**3B**	
4A & 4B	Print the amount from Line 42 of your Federal Form 1040 on Lines 4A and 4B.	**4A**		**4B**	
5A	Print the amount from Line 43 of your Federal Form 1040 on Line 5A. **Print this amount on Schedule H, Line 3.**	**5A**			
5B	Subtract Line 4B from 3B and print on Line 5B.			**5B**	
6A	Print the amount from Line 44 of your Federal Form 1040 on Line 6A.	**6A**			
6B	Using the federal income tax tables or Federal Tax Computation Worksheet, compute the amount of federal income tax associated with your income on 5B and print on Line 6B.			**6B**	
7A & 7B	For Line 7A, print the amount from Federal Form 1040, Line 45. For Line 7B, if you have recomputed your federal AMT, as a result of claiming a casualty loss, print the amount of your recomputed AMT on Line 7B. Otherwise, print the amount from Federal Form 1040, Line 45. **Print the amount from Line 7B on Schedule H, Line 4. See instructions, page 17.**	**7A**		**7B**	
8A	Print the amount from Line 46 of your Federal Form 1040 on Line 8A. **Print the amount from Line 8A on Schedule H, Line 5.**	**8A**			
8B	Add Lines 6B and 7B and print on Line 8B.			**8B**	
9A & 9B	Print the amount from Line 56 of your Federal Form 1040 on Lines 9A and 9B. **Print the amount from Line 9A on Schedule H, Line 6.**	**9A**		**9B**	
10A	Print the amount from Line 57 of your Federal Form 1040 on Line 10A.	**10A**			
10B	Subtract Line 9B from 8B and print on Line 10B. **Note:** If no casualty loss is claimed, print the amount from Line 57 of Federal Form 1040 if only adjusting for federal disaster relief credits.			**10B**	
11	Print the amount of your Federal disaster relief credits. See instructions, page 17. **Print this amount on Schedule H, Line 7.**			**11**	
12	Add Lines 10B and 11 and print the amount on Form IT-540, Line 8. **Important! See optional deduction information contained in Line 8 instructions on page 11.** Please mark box on Form IT-540, Line 8 indicating federal income tax has been adjusted.			**12**	

2006 Louisiana Refundable Child Care Credit Instructions

R.S. 47:297.4 allows a Louisiana child care credit to be claimed against your Louisiana individual income tax should you meet certain guidelines.

For taxpayers whose federal adjusted gross income (AGI) is $25,000 or less, the law provides for a refundable state tax credit whether or not the taxpayer has filed for and claimed a federal child care credit. 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 for the 2006 taxable year. This Internal Revenue Code section governs the federal child care credit. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet on page 20 to compute your refundable credit.

For those taxpayers whose AGI is greater than $25,000, the law allows for a certain percentage of the claimed federal child care credit to be used as a nonrefundable credit against one's Louisiana income tax liability. A nonrefundable credit can be carried forward for 5 years if you are unable to claim it in the year in which it is earned. Use Lines 1 through 18 of the 2006 Louisiana Nonrefundable Child Care Credit Worksheet on page 21 to compute your 2006 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

Refundable Child Care Credit Instructions and Definitions

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 the 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 one of the following: single, head of household, qualifying widow(er) or, married filing jointly. See Line 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 the age of 13.
   - D. The person who provided the care cannot be your spouse, the parent of the qualifying child under age 13, or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 2006.
3. If your filing status is married filing separately and all of the following apply, you are considered unmarried for purposes of figuring the credit: (A) you lived apart from your spouse during the last 6 months of 2006 (B) your qualifying dependent child lived in your home more than half of 2006, and (C) you provided over half the cost of keeping up your home. If you meet all the requirements to be treated as unmarried and meet items "B," "C," and "D" listed in Line 2 above, you can take the credit.
4. **Definitions:**

   Qualifying Child: A qualifying child must be under the age of 13 and can be claimed as a dependent on your return. If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.

   Qualified Expenses: These include amounts paid for household services and care of the qualifying person while you 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 you included the reimbursement in your income. Prepaid expenses are treated as paid in the year the care is provided. Do not include the following as qualified expenses for 2006: (A) expenses you incurred in 2006 but did not pay until 2007, (B) expenses you incurred in 2005 but did not pay until 2006, or (C) an expense you prepaid in 2006 for care to be provided in 2007.

   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. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2006 Form(s) 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 and any disability pay you report as wages. Earned income also includes nontaxable employee compensation such as parsonage allowances, meals and lodging furnished for the convenience of the employer, voluntary salary deferrals (such as deferrals under a nonqualified deferred compensation plan reported on Form W-2 in box 12 with code Y), military basic quarters, and military pay earned in a combat zone. Earned income does not include: pensions and annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation. Please see IRS Publication 503 for further clarification on earned income.

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

Attach this worksheet to your return.

2006 Louisiana Refundable Child Care Credit Worksheet

Your name	Social Security Number

Your Federal adjusted gross income must be $25,000 or less in order to complete this form.

1. **Care Provider Information Schedule –** Complete columns A through D for each person or organization that provided care to your child. You may use federal Form W-10 (supplied by your provider) to obtain the information. Should your care provider not supply a federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of "Due Diligence" as the IRS requires should you not have all of the care provider information. Please see IRS' 2006 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D	
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)	
				.00
				.00
				.00

2. For each child under the age of 13, print their name in column E, their Social Security Number in column F and the amount of Qualified Expenses you incurred and paid in 2006 in column G. Please see Item 4, page 19 for information on Qualified Expenses.

E		F	G	
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2006 for the person listed in column (E)	
First	Last			
				.00
				.00
				.00

3	Add the amounts in column G, Line 2. Do not enter more than $3,000 for one qualifying person or $6,000 for two or more persons. Print this amount on Form IT-540, Line 15A1.	3		.00
4	Print your earned income. See Item 4 of the instructions on page 19.	4		.00
5	If married filing jointly, print your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, print the amount from Line 4.	5		.00
6	Print the smallest of Lines 3, 4, or 5. Print this amount on Form IT-540, Line 15A2.	6		.00
7	Print your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7		.00
8	Print on Line 8 the decimal amount shown below that applies to the amount on Line 7.	8	X ._____	

If Line 7 is: over	but not over	decimal amount
$0 –	15,000	.35
$15,000 -	17,000	.34
$17,000 -	19,000	.33
$19,000 -	21,000	.32
$21,000 -	23,000	.31
$23,000 -	25,000	.30

9	Multiply Line 6 by the decimal amount on Line 8 and print the result.	9		.00
10	Multiply Line 9 by 25% (.25) and print this amount on Line 11.	10	X .25	
11	Print this amount on Form IT-540, Line 15A.	11		.00

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Do not attach this worksheet to your return.

2006 Louisiana Nonrefundable Child Care Credit Worksheet

1	Print your Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1		.00
1A	Print the applicable percentage from the chart shown below. **Adjusted Gross Income** — **Percentage** $25,001 – $35,000 — 30% (.30) $35,001 – $60,000 — 10% (.10) over $60,000 — 10% (.10)	1A	X ._____	
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. This is your available Nonrefundable Child Care Credit for 2006. **Important!** If your AGI is greater than $60,000, the amount on this line is limited to the LESSER of $25.00, or 10 percent (.10) of the federal credit. You may be required to carry forward some, or all, of your Nonrefundable Louisiana Child Care Credit. You must use the remaining worksheet to determine your applicable nonrefundable credit for 2006, or to determine any amount you can carry forward to 2007.	2		.00
Use Lines 3 through 7 to determine if you can use any amount of your Nonrefundable Child Care Credit Carryforward from previous years and/or your 2006 Nonrefundable Child Care Credit.				
3	Print the amount from Form IT-540, Line 10.	3		.00
4	Print the amount from Form IT-540, Line 11A.	4		.00
5	Print the amount from Form IT-540, Line 15B.	5		.00
6	Subtract Lines 4 and 5 above from Line 3 above.	6		.00
7	If Line 6 is less than or equal to zero "0," then your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet above) will be carried forward to 2007. Also, any available carryforward from previous years will be carried forward to 2007. If Line 6 above is less than or equal to zero, print zero, "0" on Form IT-540, Lines 11B and 11C. **Do not proceed further if the conditions of this line apply to you.**	7		
Use Lines 8 through 11 to determine the amount of Nonrefundable Child Care Credit Carryforward from previous years utilized for 2006.				
8	If Line 6 above is greater than "0," print the amount from Line 6.	8		.00
9	Print the amount of any Child Care Credit Carryforward from previous years.	9		.00
10	Subtract Line 9 from Line 8.	10		.00
11	If Line 10 is less than or equal to zero "0", then the amount of Child Care Credit Carryforward used for 2006 is equal to Line 8 above. Print that amount (Line 8) on Form IT-540, Line 11B. If Line 10 is less than zero "0", subtract Line 8 from Line 9 and print the result here. This amount is your unused Child Care Credit Carryforward from previous years that can be carried forward to 2007. Also, your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet) will be carried forward to 2007. Do not proceed further if the conditions of this line apply to you.	11		.00
Use Lines 12 through 16 to determine the amount of Child Care Credit Carryforward utilized from previous years plus any amount of your 2006 Child Care Credit.				
12	If Line 10 above is greater than zero "0," enter the amount of carryforward shown on Line 9 above on Form IT-540, Line 11B.	12		
13	If Line 10 above is greater than zero "0," print the amount from Line 10 here.	13		.00
14	Print the amount of your 2006 Child Care Credit (Line 2 of the Child Care Credit Worksheet above).	14		.00
15	Subtract Line 14 from Line 13 and print the result.	15		.00
16	If Line 15 above is greater than zero "0," then your entire Child Care Credit for 2006 (Line 2 of the Child Care Credit Worksheet) has been utilized. Print the amount from Line 14 above on Form IT-540, Line 11C. **Do not proceed further if the conditions of this line apply to you.**	16		
Use Line 17 to determine what amount of your 2006 Child Care Credit you can claim.				
17	If Line 15 above is less than zero "0," then the amount of your 2006 Child Care Credit is the amount shown on Line 13. Print the amount on Line 13 on Form IT-540, Line 11C.	17		
Use Line 18 to determine the amount of your 2006 Child Care Credit to be carried forward to 2007.				
18	If Line 15 above is less than zero "0," then subtract Line 13 from 14 to compute your Child Care Carryforward to 2007. Keep this amount for your records.	18		.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 May 15, 2007. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the 15th day, of the 5th month after the close of the taxable year.

Important: The granting of an extension DOES NOT relieve you of your obligation to pay all tax amounts due by the due date.

Interest – If your 2006 calendar year income tax amount is not paid by May 15, 2007, you may be charged interest on tax obligations that have not become final and nonappealable through December 31, 2007. Because the interest rate varies from year to year and is not determined until the latter part of 2006, the Department is unable to provide a specific rate at the time of printing. Please see Revenue Information Bulletin (RIB) 07-001 for the 2006 interest rate. The RIB is available on the Department's website at *www.revenue.louisiana.gov*. In order to compute the INTEREST RATE PER DAY, divide the 2006 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2006 interest rate is determined to be 17% (0.17) per annum. Divide 0.17 by 365. 0.17/365 = .0004657, which equals the INTEREST RATE PER DAY. NOTE!! You must carry out your computation to 7 places to the right of the decimal point.

Interest Calculation Worksheet		
1	Number of days late from *May 15, 2007 (*or days late from fiscal year due date)	
2	**Interest rate per day** (See instructions above.)	0.
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540, Line 20)	.00
5	Total interest due (Multiply Line 4 by Line 3, and print the result on Form IT-540, Line 22.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of the tax due. Thirty (30) day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a timely return (on or before May 15, 2007). A penalty of 5 percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional 5 percent (.05) is assessed **for each additional 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 (.25) of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from *May 15, 2007 (*or days late from fiscal year due 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 [.25].)	
6	Amount you owe (Form IT-540, Line 20.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the result on Form IT-540, Line 23.)	.00

Delinquent Payment Penalty – If you fail to pay 90 percent (.90) of the tax due by the due date (May 15, 2007), a delinquent payment penalty will be assessed. A penalty of 0.5 percent (.005) 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 (.25) of the tax due.

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

1. Are you paying a 2006 tax liability after May 15, 2007?
2. Have you paid at least 90 percent (.90) of total tax due?

a. Print the amount from Form IT-540, Line 14.	.00
b. Print the amount from Form IT-540, Line 15A.	.00
c. Print the amount from Form IT-540, Line 15B.	.00
d Subtract Lines "b" and "c" from Line "a" above.	.00
e. Multiply Line "d" by 10 percent (.10).	.00
f. Print the amount from Form IT-540, Line 20.	.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 (.90) 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 (.90) of the total tax due.

If you are paying a 2006 tax liability after May 15, 2007, **AND have not** paid at least 90 percent (.90) of the total tax due, then 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 *May 15, 2007 (*or days late from fiscal year 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 [.25].)	
6	Amount you owe (Form IT-540, Line 20.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and print the result on Form IT-540, Line 24.)	.00

Underpayment Penalty – You may be charged an underpayment penalty if: (A) your tax deficiency is greater than $1,000; and (B) your filing status is either single, married filing separately, head of household, or qualifying widow(er). If your filing status is married filing jointly, you may be charged an underpayment penalty if your tax deficiency is greater than $2,000. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must obtain Form R-210R, Resident Underpayment Penalty Return.

2006 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 9 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 9 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:							
0	4,500	0	0	0	0	0	0	0	0
4,500	4,750	3	0	0	0	0	0	0	0
4,750	5,000	8	0	0	0	0	0	0	0
5,000	5,250	13	0	0	0	0	0	0	0
5,250	5,500	18	0	0	0	0	0	0	0
5,500	5,750	23	3	0	0	0	0	0	0
5,750	6,000	28	8	0	0	0	0	0	0
6,000	6,250	33	13	0	0	0	0	0	0
6,250	6,500	38	18	0	0	0	0	0	0
6,500	6,750	43	23	3	0	0	0	0	0
6,750	7,000	48	28	8	0	0	0	0	0
7,000	7,250	53	33	13	0	0	0	0	0
7,250	7,500	58	38	18	0	0	0	0	0
7,500	7,750	63	43	23	3	0	0	0	0
7,750	8,000	68	48	28	8	0	0	0	0
8,000	8,250	73	53	33	13	0	0	0	0
8,250	8,500	78	58	38	18	0	0	0	0
8,500	8,750	83	63	43	23	3	0	0	0
8,750	9,000	88	68	48	28	8	0	0	0
9,000	9,250	93	73	53	33	13	0	0	0
9,250	9,500	98	78	58	38	18	0	0	0
9,500	9,750	103	83	63	43	23	3	0	0
9,750	10,000	108	88	68	48	28	8	0	0
10,000	10,250	113	93	73	53	33	13	0	0
10,250	10,500	118	98	78	58	38	18	0	0
10,500	10,750	123	103	83	63	43	23	3	0
10,750	11,000	128	108	88	68	48	28	8	0
11,000	11,250	133	113	93	73	53	33	13	0
11,250	11,500	138	118	98	78	58	38	18	0
11,500	11,750	143	123	103	83	63	43	23	3
11,750	12,000	148	128	108	88	68	48	28	8
12,000	12,250	153	133	113	93	73	53	33	13
12,250	12,500	158	138	118	98	78	58	38	18
12,500	12,750	165	145	125	105	85	65	45	25
12,750	13,000	175	155	135	115	95	75	55	35
13,000	13,250	185	165	145	125	105	85	65	45
13,250	13,500	195	175	155	135	115	95	75	55
13,500	13,750	205	185	165	145	125	105	85	65
13,750	14,000	215	195	175	155	135	115	95	75
14,000	14,250	225	205	185	165	145	125	105	85
14,250	14,500	235	215	195	175	155	135	115	95
14,500	14,750	245	225	205	185	165	145	125	105
14,750	15,000	255	235	215	195	175	155	135	115
15,000	15,250	265	245	225	205	185	165	145	125
15,250	15,500	275	255	235	215	195	175	155	135
15,500	15,750	285	265	245	225	205	185	165	145

If your Louisiana tax table income (Line 9 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:							
15,750	16,000	295	275	255	235	215	195	175	155
16,000	16,250	305	285	265	245	225	205	185	165
16,250	16,500	315	295	275	255	235	215	195	175
16,500	16,750	325	305	285	265	245	225	205	185
16,750	17,000	335	315	295	275	255	235	215	195
17,000	17,250	345	325	305	285	265	245	225	205
17,250	17,500	355	335	315	295	275	255	235	215
17,500	17,750	365	345	325	305	285	265	245	225
17,750	18,000	375	355	335	315	295	275	255	235
18,000	18,250	385	365	345	325	305	285	265	245
18,250	18,500	395	375	355	335	315	295	275	255
18,500	18,750	405	385	365	345	325	305	285	265
18,750	19,000	415	395	375	355	335	315	295	275
19,000	19,250	425	405	385	365	345	325	305	285
19,250	19,500	435	415	395	375	355	335	315	295
19,500	19,750	445	425	405	385	365	345	325	305
19,750	20,000	455	435	415	395	375	355	335	315
20,000	20,250	465	445	425	405	385	365	345	325
20,250	20,500	475	455	435	415	395	375	355	335
20,500	20,750	485	465	445	425	405	385	365	345
20,750	21,000	495	475	455	435	415	395	375	355
21,000	21,250	505	485	465	445	425	405	385	365
21,250	21,500	515	495	475	455	435	415	395	375
21,500	21,750	525	505	485	465	445	425	405	385
21,750	22,000	535	515	495	475	455	435	415	395
22,000	22,250	545	525	505	485	465	445	425	405
22,250	22,500	555	535	515	495	475	455	435	415
22,500	22,750	565	545	525	505	485	465	445	425
22,750	23,000	575	555	535	515	495	475	455	435
23,000	23,250	585	565	545	525	505	485	465	445
23,250	23,500	595	575	555	535	515	495	475	455
23,500	23,750	605	585	565	545	525	505	485	465
23,750	24,000	615	595	575	555	535	515	495	475
24,000	24,250	625	605	585	565	545	525	505	485
24,250	24,500	635	615	595	575	555	535	515	495
24,500	24,750	645	625	605	585	565	545	525	505
24,750	25,000	655	635	615	595	575	555	535	515
25,000	25,250	668	648	628	608	588	568	548	528
25,250	25,500	683	663	643	623	603	583	563	543
25,500	25,750	698	678	658	638	618	598	578	558
25,750	26,000	713	693	673	653	633	613	593	573
26,000	26,250	728	708	688	668	648	628	608	588
26,250	26,500	743	723	703	683	663	643	623	603
26,500	26,750	758	738	718	698	678	658	638	618
26,750	27,000	773	753	733	713	693	673	653	633
27,000	27,250	788	768	748	728	708	688	668	648
27,250	27,500	803	783	763	743	723	703	683	663
27,500	27,750	818	798	778	758	738	718	698	678

2006 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 9 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 9 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	833	813	793	773	753	733	713	693
28,000	28,250	848	828	808	788	768	748	728	708
28,250	28,500	863	843	823	803	783	763	743	723
28,500	28,750	878	858	838	818	798	778	758	738
28,750	29,000	893	873	853	833	813	793	773	753
29,000	29,250	908	888	868	848	828	808	788	768
29,250	29,500	923	903	883	863	843	823	803	783
29,500	29,750	938	918	898	878	858	838	818	798
29,750	30,000	953	933	913	893	873	853	833	813
30,000	30,250	968	948	928	908	888	868	848	828
30,250	30,500	983	963	943	923	903	883	863	843
30,500	30,750	998	978	958	938	918	898	878	858
30,750	31,000	1,013	993	973	953	933	913	893	873
31,000	31,250	1,028	1,008	988	968	948	928	908	888
31,250	31,500	1,043	1,023	1,003	983	963	943	923	903
31,500	31,750	1,058	1,038	1,018	998	978	958	938	918
31,750	32,000	1,073	1,053	1,033	1,013	993	973	953	933
32,000	32,250	1,088	1,068	1,048	1,028	1,008	988	968	948
32,250	32,500	1,103	1,083	1,063	1,043	1,023	1,003	983	963
32,500	32,750	1,118	1,098	1,078	1,058	1,038	1,018	998	978
32,750	33,000	1,133	1,113	1,093	1,073	1,053	1,033	1,013	993
33,000	33,250	1,148	1,128	1,108	1,088	1,068	1,048	1,028	1,008
33,250	33,500	1,163	1,143	1,123	1,103	1,083	1,063	1,043	1,023
33,500	33,750	1,178	1,158	1,138	1,118	1,098	1,078	1,058	1,038
33,750	34,000	1,193	1,173	1,153	1,133	1,113	1,093	1,073	1,053
34,000	34,250	1,208	1,188	1,168	1,148	1,128	1,108	1,088	1,068
34,250	34,500	1,223	1,203	1,183	1,163	1,143	1,123	1,103	1,083
34,500	34,750	1,238	1,218	1,198	1,178	1,158	1,138	1,118	1,098
34,750	35,000	1,253	1,233	1,213	1,193	1,173	1,153	1,133	1,113
35,000	35,250	1,268	1,248	1,228	1,208	1,188	1,168	1,148	1,128
35,250	35,500	1,283	1,263	1,243	1,223	1,203	1,183	1,163	1,143
35,500	35,750	1,298	1,278	1,258	1,238	1,218	1,198	1,178	1,158
35,750	36,000	1,313	1,293	1,273	1,253	1,233	1,213	1,193	1,173
36,000	36,250	1,328	1,308	1,288	1,268	1,248	1,228	1,208	1,188
36,250	36,500	1,343	1,323	1,303	1,283	1,263	1,243	1,223	1,203
36,500	36,750	1,358	1,338	1,318	1,298	1,278	1,258	1,238	1,218
36,750	37,000	1,373	1,353	1,333	1,313	1,293	1,273	1,253	1,233
37,000	37,250	1,388	1,368	1,348	1,328	1,308	1,288	1,268	1,248
37,250	37,500	1,403	1,383	1,363	1,343	1,323	1,303	1,283	1,263
37,500	37,750	1,418	1,398	1,378	1,358	1,338	1,318	1,298	1,278
37,750	38,000	1,433	1,413	1,393	1,373	1,353	1,333	1,313	1,293
38,000	38,250	1,448	1,428	1,408	1,388	1,368	1,348	1,328	1,308
38,250	38,500	1,463	1,443	1,423	1,403	1,383	1,363	1,343	1,323
38,500	38,750	1,478	1,458	1,438	1,418	1,398	1,378	1,358	1,338
38,750	39,000	1,493	1,473	1,453	1,433	1,413	1,393	1,373	1,353
39,000	39,250	1,508	1,488	1,468	1,448	1,428	1,408	1,388	1,368
39,250	39,500	1,523	1,503	1,483	1,463	1,443	1,423	1,403	1,383
39,500	39,750	1,538	1,518	1,498	1,478	1,458	1,438	1,418	1,398

If your Louisiana tax table income (Line 9 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	1,553	1,533	1,513	1,493	1,473	1,453	1,433	1,413
40,000	40,250	1,568	1,548	1,528	1,508	1,488	1,468	1,448	1,428
40,250	40,500	1,583	1,563	1,543	1,523	1,503	1,483	1,463	1,443
40,500	40,750	1,598	1,578	1,558	1,538	1,518	1,498	1,478	1,458
40,750	41,000	1,613	1,593	1,573	1,553	1,533	1,513	1,493	1,473
41,000	41,250	1,628	1,608	1,588	1,568	1,548	1,528	1,508	1,488
41,250	41,500	1,643	1,623	1,603	1,583	1,563	1,543	1,523	1,503
41,500	41,750	1,658	1,638	1,618	1,598	1,578	1,558	1,538	1,518
41,750	42,000	1,673	1,653	1,633	1,613	1,593	1,573	1,553	1,533
42,000	42,250	1,688	1,668	1,648	1,628	1,608	1,588	1,568	1,548
42,250	42,500	1,703	1,683	1,663	1,643	1,623	1,603	1,583	1,563
42,500	42,750	1,718	1,698	1,678	1,658	1,638	1,618	1,598	1,578
42,750	43,000	1,733	1,713	1,693	1,673	1,653	1,633	1,613	1,593
43,000	43,250	1,748	1,728	1,708	1,688	1,668	1,648	1,628	1,608
43,250	43,500	1,763	1,743	1,723	1,703	1,683	1,663	1,643	1,623
43,500	43,750	1,778	1,758	1,738	1,718	1,698	1,678	1,658	1,638
43,750	44,000	1,793	1,773	1,753	1,733	1,713	1,693	1,673	1,653
44,000	44,250	1,808	1,788	1,768	1,748	1,728	1,708	1,688	1,668
44,250	44,500	1,823	1,803	1,783	1,763	1,743	1,723	1,703	1,683
44,500	44,750	1,838	1,818	1,798	1,778	1,758	1,738	1,718	1,698
44,750	45,000	1,853	1,833	1,813	1,793	1,773	1,753	1,733	1,713
45,000	45,250	1,868	1,848	1,828	1,808	1,788	1,768	1,748	1,728
45,250	45,500	1,883	1,863	1,843	1,823	1,803	1,783	1,763	1,743
45,500	45,750	1,898	1,878	1,858	1,838	1,818	1,798	1,778	1,758
45,750	46,000	1,913	1,893	1,873	1,853	1,833	1,813	1,793	1,773
46,000	46,250	1,928	1,908	1,888	1,868	1,848	1,828	1,808	1,788
46,250	46,500	1,943	1,923	1,903	1,883	1,863	1,843	1,823	1,803
46,500	46,750	1,958	1,938	1,918	1,898	1,878	1,858	1,838	1,818
46,750	47,000	1,973	1,953	1,933	1,913	1,893	1,873	1,853	1,833
47,000	47,250	1,988	1,968	1,948	1,928	1,908	1,888	1,868	1,848
47,250	47,500	2,003	1,983	1,963	1,943	1,923	1,903	1,883	1,863
47,500	47,750	2,018	1,998	1,978	1,958	1,938	1,918	1,898	1,878
47,750	48,000	2,033	2,013	1,993	1,973	1,953	1,933	1,913	1,893
48,000	48,250	2,048	2,028	2,008	1,988	1,968	1,948	1,928	1,908
48,250	48,500	2,063	2,043	2,023	2,003	1,983	1,963	1,943	1,923
48,500	48,750	2,078	2,058	2,038	2,018	1,998	1,978	1,958	1,938
48,750	49,000	2,093	2,073	2,053	2,033	2,013	1,993	1,973	1,953
49,000	49,250	2,108	2,088	2,068	2,048	2,028	2,008	1,988	1,968
49,250	49,500	2,123	2,103	2,083	2,063	2,043	2,023	2,003	1,983
49,500	49,750	2,138	2,118	2,098	2,078	2,058	2,038	2,018	1,998
49,750	50,000	2,153	2,133	2,113	2,093	2,073	2,053	2,033	2,013
50,000	50,250	2,168	2,148	2,128	2,108	2,088	2,068	2,048	2,028
50,250	50,500	2,183	2,163	2,143	2,123	2,103	2,083	2,063	2,043
50,500	50,750	2,198	2,178	2,158	2,138	2,118	2,098	2,078	2,058
50,750	51,000	2,213	2,193	2,173	2,153	2,133	2,113	2,093	2,073

PLUS 6% OF TAX TABLE INCOME IN EXCESS OF 51,000

2006 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 9 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 9 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:							
0	9,000		0	0	0	0	0	0	0
9,000	9,250		3	0	0	0	0	0	0
9,250	9,500		8	0	0	0	0	0	0
9,500	9,750		13	0	0	0	0	0	0
9,750	10,000		18	0	0	0	0	0	0
10,000	10,250		23	3	0	0	0	0	0
10,250	10,500		28	8	0	0	0	0	0
10,500	10,750		33	13	0	0	0	0	0
10,750	11,000		38	18	0	0	0	0	0
11,000	11,250		43	23	3	0	0	0	0
11,250	11,500		48	28	8	0	0	0	0
11,500	11,750		53	33	13	0	0	0	0
11,750	12,000		58	38	18	0	0	0	0
12,000	12,250		63	43	23	3	0	0	0
12,250	12,500		68	48	28	8	0	0	0
12,500	12,750		73	53	33	13	0	0	0
12,750	13,000		78	58	38	18	0	0	0
13,000	13,250		83	63	43	23	3	0	0
13,250	13,500		88	68	48	28	8	0	0
13,500	13,750		93	73	53	33	13	0	0
13,750	14,000		98	78	58	38	18	0	0
14,000	14,250		103	83	63	43	23	3	0
14,250	14,500		108	88	68	48	28	8	0
14,500	14,750		113	93	73	53	33	13	0
14,750	15,000		118	98	78	58	38	18	0
15,000	15,250		123	103	83	63	43	23	3
15,250	15,500		128	108	88	68	48	28	8
15,500	15,750		133	113	93	73	53	33	13
15,750	16,000		138	118	98	78	58	38	18
16,000	16,250		143	123	103	83	63	43	23
16,250	16,500		148	128	108	88	68	48	28
16,500	16,750		153	133	113	93	73	53	33
16,750	17,000		158	138	118	98	78	58	38
17,000	17,250		163	143	123	103	83	63	43
17,250	17,500		168	148	128	108	88	68	48
17,500	17,750		173	153	133	113	93	73	53
17,750	18,000		178	158	138	118	98	78	58
18,000	18,250		183	163	143	123	103	83	63
18,250	18,500		188	168	148	128	108	88	68
18,500	18,750		193	173	153	133	113	93	73
18,750	19,000		198	178	158	138	118	98	78
19,000	19,250		203	183	163	143	123	103	83
19,250	19,500		208	188	168	148	128	108	88
19,500	19,750		213	193	173	153	133	113	93
19,750	20,000		218	198	178	158	138	118	98
20,000	20,250		223	203	183	163	143	123	103
20,250	20,500		228	208	188	168	148	128	108
20,500	20,750		233	213	193	173	153	133	113

If your Louisiana tax table income (Line 9 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:							
20,750	21,000		238	218	198	178	158	138	118
21,000	21,250		243	223	203	183	163	143	123
21,250	21,500		248	228	208	188	168	148	128
21,500	21,750		253	233	213	193	173	153	133
21,750	22,000		258	238	218	198	178	158	138
22,000	22,250		263	243	223	203	183	163	143
22,250	22,500		268	248	228	208	188	168	148
22,500	22,750		273	253	233	213	193	173	153
22,750	23,000		278	258	238	218	198	178	158
23,000	23,250		283	263	243	223	203	183	163
23,250	23,500		288	268	248	228	208	188	168
23,500	23,750		293	273	253	233	213	193	173
23,750	24,000		298	278	258	238	218	198	178
24,000	24,250		303	283	263	243	223	203	183
24,250	24,500		308	288	268	248	228	208	188
24,500	24,750		313	293	273	253	233	213	193
24,750	25,000		318	298	278	258	238	218	198
25,000	25,250		325	305	285	265	245	225	205
25,250	25,500		335	315	295	275	255	235	215
25,500	25,750		345	325	305	285	265	245	225
25,750	26,000		355	335	315	295	275	255	235
26,000	26,250		365	345	325	305	285	265	245
26,250	26,500		375	355	335	315	295	275	255
26,500	26,750		385	365	345	325	305	285	265
26,750	27,000		395	375	355	335	315	295	275
27,000	27,250		405	385	365	345	325	305	285
27,250	27,500		415	395	375	355	335	315	295
27,500	27,750		425	405	385	365	345	325	305
27,750	28,000		435	415	395	375	355	335	315
28,000	28,250		445	425	405	385	365	345	325
28,250	28,500		455	435	415	395	375	355	335
28,500	28,750		465	445	425	405	385	365	345
28,750	29,000		475	455	435	415	395	375	355
29,000	29,250		485	465	445	425	405	385	365
29,250	29,500		495	475	455	435	415	395	375
29,500	29,750		505	485	465	445	425	405	385
29,750	30,000		515	495	475	455	435	415	395
30,000	30,250		525	505	485	465	445	425	405
30,250	30,500		535	515	495	475	455	435	415
30,500	30,750		545	525	505	485	465	445	425
30,750	31,000		555	535	515	495	475	455	435
31,000	31,250		565	545	525	505	485	465	445
31,250	31,500		575	555	535	515	495	475	455
31,500	31,750		585	565	545	525	505	485	465
31,750	32,000		595	575	555	535	515	495	475
32,000	32,250		605	585	565	545	525	505	485
32,250	32,500		615	595	575	555	535	515	495
32,500	32,750		625	605	585	565	545	525	505

2006 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 9 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 9 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:							
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 9 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:							
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		1,328	1,308	1,288	1,268	1,248	1,228	1,208
50,250	50,500		1,343	1,323	1,303	1,283	1,263	1,243	1,223
50,500	50,750		1,358	1,338	1,318	1,298	1,278	1,258	1,238
50,750	51,000		1,373	1,353	1,333	1,313	1,293	1,273	1,253
51,000	51,250		1,388	1,368	1,348	1,328	1,308	1,288	1,268
51,250	51,500		1,403	1,383	1,363	1,343	1,323	1,303	1,283
51,500	51,750		1,418	1,398	1,378	1,358	1,338	1,318	1,298
51,750	52,000		1,433	1,413	1,393	1,373	1,353	1,333	1,313
52,000	52,250		1,448	1,428	1,408	1,388	1,368	1,348	1,328
52,250	52,500		1,463	1,443	1,423	1,403	1,383	1,363	1,343
52,500	52,750		1,478	1,458	1,438	1,418	1,398	1,378	1,358
52,750	53,000		1,493	1,473	1,453	1,433	1,413	1,393	1,373
53,000	53,250		1,508	1,488	1,468	1,448	1,428	1,408	1,388
53,250	53,500		1,523	1,503	1,483	1,463	1,443	1,423	1,403
53,500	53,750		1,538	1,518	1,498	1,478	1,458	1,438	1,418
53,750	54,000		1,553	1,533	1,513	1,493	1,473	1,453	1,433
54,000	54,250		1,568	1,548	1,528	1,508	1,488	1,468	1,448
54,250	54,500		1,583	1,563	1,543	1,523	1,503	1,483	1,463
54,500	54,750		1,598	1,578	1,558	1,538	1,518	1,498	1,478
54,750	55,000		1,613	1,593	1,573	1,553	1,533	1,513	1,493
55,000	55,250		1,628	1,608	1,588	1,568	1,548	1,528	1,508
55,250	55,500		1,643	1,623	1,603	1,583	1,563	1,543	1,523
55,500	55,750		1,658	1,638	1,618	1,598	1,578	1,558	1,538
55,750	56,000		1,673	1,653	1,633	1,613	1,593	1,573	1,553
56,000	56,250		1,688	1,668	1,648	1,628	1,608	1,588	1,568
56,250	56,500		1,703	1,683	1,663	1,643	1,623	1,603	1,583
56,500	56,750		1,718	1,698	1,678	1,658	1,638	1,618	1,598

2006 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 9 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 9 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:							
56,750	57,000		1,733	1,713	1,693	1,673	1,653	1,633	1,613
57,000	57,250		1,748	1,728	1,708	1,688	1,668	1,648	1,628
57,250	57,500		1,763	1,743	1,723	1,703	1,683	1,663	1,643
57,500	57,750		1,778	1,758	1,738	1,718	1,698	1,678	1,658
57,750	58,000		1,793	1,773	1,753	1,733	1,713	1,693	1,673
58,000	58,250		1,808	1,788	1,768	1,748	1,728	1,708	1,688
58,250	58,500		1,823	1,803	1,783	1,763	1,743	1,723	1,703
58,500	58,750		1,838	1,818	1,798	1,778	1,758	1,738	1,718
58,750	59,000		1,853	1,833	1,813	1,793	1,773	1,753	1,733
59,000	59,250		1,868	1,848	1,828	1,808	1,788	1,768	1,748
59,250	59,500		1,883	1,863	1,843	1,823	1,803	1,783	1,763
59,500	59,750		1,898	1,878	1,858	1,838	1,818	1,798	1,778
59,750	60,000		1,913	1,893	1,873	1,853	1,833	1,813	1,793
60,000	60,250		1,928	1,908	1,888	1,868	1,848	1,828	1,808
60,250	60,500		1,943	1,923	1,903	1,883	1,863	1,843	1,823
60,500	60,750		1,958	1,938	1,918	1,898	1,878	1,858	1,838
60,750	61,000		1,973	1,953	1,933	1,913	1,893	1,873	1,853
61,000	61,250		1,988	1,968	1,948	1,928	1,908	1,888	1,868
61,250	61,500		2,003	1,983	1,963	1,943	1,923	1,903	1,883
61,500	61,750		2,018	1,998	1,978	1,958	1,938	1,918	1,898
61,750	62,000		2,033	2,013	1,993	1,973	1,953	1,933	1,913
62,000	62,250		2,048	2,028	2,008	1,988	1,968	1,948	1,928
62,250	62,500		2,063	2,043	2,023	2,003	1,983	1,963	1,943
62,500	62,750		2,078	2,058	2,038	2,018	1,998	1,978	1,958
62,750	63,000		2,093	2,073	2,053	2,033	2,013	1,993	1,973
63,000	63,250		2,108	2,088	2,068	2,048	2,028	2,008	1,988
63,250	63,500		2,123	2,103	2,083	2,063	2,043	2,023	2,003
63,500	63,750		2,138	2,118	2,098	2,078	2,058	2,038	2,018
63,750	64,000		2,153	2,133	2,113	2,093	2,073	2,053	2,033
64,000	64,250		2,168	2,148	2,128	2,108	2,088	2,068	2,048
64,250	64,500		2,183	2,163	2,143	2,123	2,103	2,083	2,063
64,500	64,750		2,198	2,178	2,158	2,138	2,118	2,098	2,078
64,750	65,000		2,213	2,193	2,173	2,153	2,133	2,113	2,093
65,000	65,250		2,228	2,208	2,188	2,168	2,148	2,128	2,108
65,250	65,500		2,243	2,223	2,203	2,183	2,163	2,143	2,123
65,500	65,750		2,258	2,238	2,218	2,198	2,178	2,158	2,138
65,750	66,000		2,273	2,253	2,233	2,213	2,193	2,173	2,153
66,000	66,250		2,288	2,268	2,248	2,228	2,208	2,188	2,168
66,250	66,500		2,303	2,283	2,263	2,243	2,223	2,203	2,183
66,500	66,750		2,318	2,298	2,278	2,258	2,238	2,218	2,198
66,750	67,000		2,333	2,313	2,293	2,273	2,253	2,233	2,213
67,000	67,250		2,348	2,328	2,308	2,288	2,268	2,248	2,228
67,250	67,500		2,363	2,343	2,323	2,303	2,283	2,263	2,243
67,500	67,750		2,378	2,358	2,338	2,318	2,298	2,278	2,258
67,750	68,000		2,393	2,373	2,353	2,333	2,313	2,293	2,273
68,000	68,250		2,408	2,388	2,368	2,348	2,328	2,308	2,288
68,250	68,500		2,423	2,403	2,383	2,363	2,343	2,323	2,303
68,500	68,750		2,438	2,418	2,398	2,378	2,358	2,338	2,318

If your Louisiana tax table income (Line 9 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:							
68,750	69,000		2,453	2,433	2,413	2,393	2,373	2,353	2,333
69,000	69,250		2,468	2,448	2,428	2,408	2,388	2,368	2,348
69,250	69,500		2,483	2,463	2,443	2,423	2,403	2,383	2,363
69,500	69,750		2,498	2,478	2,458	2,438	2,418	2,398	2,378
69,750	70,000		2,513	2,493	2,473	2,453	2,433	2,413	2,393
70,000	70,250		2,528	2,508	2,488	2,468	2,448	2,428	2,408
70,250	70,500		2,543	2,523	2,503	2,483	2,463	2,443	2,423
70,500	70,750		2,558	2,538	2,518	2,498	2,478	2,458	2,438
70,750	71,000		2,573	2,553	2,533	2,513	2,493	2,473	2,453
71,000	71,250		2,588	2,568	2,548	2,528	2,508	2,488	2,468
71,250	71,500		2,603	2,583	2,563	2,543	2,523	2,503	2,483
71,500	71,750		2,618	2,598	2,578	2,558	2,538	2,518	2,498
71,750	72,000		2,633	2,613	2,593	2,573	2,553	2,533	2,513
72,000	72,250		2,648	2,628	2,608	2,588	2,568	2,548	2,528
72,250	72,500		2,663	2,643	2,623	2,603	2,583	2,563	2,543
72,500	72,750		2,678	2,658	2,638	2,618	2,598	2,578	2,558
72,750	73,000		2,693	2,673	2,653	2,633	2,613	2,593	2,573
73,000	73,250		2,708	2,688	2,668	2,648	2,628	2,608	2,588
73,250	73,500		2,723	2,703	2,683	2,663	2,643	2,623	2,603
73,500	73,750		2,738	2,718	2,698	2,678	2,658	2,638	2,618
73,750	74,000		2,753	2,733	2,713	2,693	2,673	2,653	2,633
74,000	74,250		2,768	2,748	2,728	2,708	2,688	2,668	2,648
74,250	74,500		2,783	2,763	2,743	2,723	2,703	2,683	2,663
74,500	74,750		2,798	2,778	2,758	2,738	2,718	2,698	2,678
74,750	75,000		2,813	2,793	2,773	2,753	2,733	2,713	2,693
75,000	75,250		2,828	2,808	2,788	2,768	2,748	2,728	2,708
75,250	75,500		2,843	2,823	2,803	2,783	2,763	2,743	2,723
75,500	75,750		2,858	2,838	2,818	2,798	2,778	2,758	2,738
75,750	76,000		2,873	2,853	2,833	2,813	2,793	2,773	2,753
76,000	76,250		2,888	2,868	2,848	2,828	2,808	2,788	2,768
76,250	76,500		2,903	2,883	2,863	2,843	2,823	2,803	2,783
76,500	76,750		2,918	2,898	2,878	2,858	2,838	2,818	2,798
76,750	77,000		2,933	2,913	2,893	2,873	2,853	2,833	2,813
77,000	77,250		2,948	2,928	2,908	2,888	2,868	2,848	2,828
77,250	77,500		2,963	2,943	2,923	2,903	2,883	2,863	2,843
77,500	77,750		2,978	2,958	2,938	2,918	2,898	2,878	2,858
77,750	78,000		2,993	2,973	2,953	2,933	2,913	2,893	2,873
78,000	78,250		3,008	2,988	2,968	2,948	2,928	2,908	2,888
78,250	78,500		3,023	3,003	2,983	2,963	2,943	2,923	2,903
78,500	78,750		3,038	3,018	2,998	2,978	2,958	2,938	2,918
78,750	79,000		3,053	3,033	3,013	2,993	2,973	2,953	2,933
79,000	79,250		3,068	3,048	3,028	3,008	2,988	2,968	2,948
79,250	79,500		3,083	3,063	3,043	3,023	3,003	2,983	2,963
79,500	79,750		3,098	3,078	3,058	3,038	3,018	2,998	2,978
79,750	80,000		3,113	3,093	3,073	3,053	3,033	3,013	2,993
80,000	80,250		3,128	3,108	3,088	3,068	3,048	3,028	3,008
80,250	80,500		3,143	3,123	3,103	3,083	3,063	3,043	3,023
80,500	80,750		3,158	3,138	3,118	3,098	3,078	3,058	3,038

2006 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 9 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 9 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:							
80,750	81,000		3,173	3,153	3,133	3,113	3,093	3,073	3,053
81,000	81,250		3,188	3,168	3,148	3,128	3,108	3,088	3,068
81,250	81,500		3,203	3,183	3,163	3,143	3,123	3,103	3,083
81,500	81,750		3,218	3,198	3,178	3,158	3,138	3,118	3,098
81,750	82,000		3,233	3,213	3,193	3,173	3,153	3,133	3,113
82,000	82,250		3,248	3,228	3,208	3,188	3,168	3,148	3,128
82,250	82,500		3,263	3,243	3,223	3,203	3,183	3,163	3,143
82,500	82,750		3,278	3,258	3,238	3,218	3,198	3,178	3,158
82,750	83,000		3,293	3,273	3,253	3,233	3,213	3,193	3,173
83,000	83,250		3,308	3,288	3,268	3,248	3,228	3,208	3,188
83,250	83,500		3,323	3,303	3,283	3,263	3,243	3,223	3,203
83,500	83,750		3,338	3,318	3,298	3,278	3,258	3,238	3,218
83,750	84,000		3,353	3,333	3,313	3,293	3,273	3,253	3,233
84,000	84,250		3,368	3,348	3,328	3,308	3,288	3,268	3,248
84,250	84,500		3,383	3,363	3,343	3,323	3,303	3,283	3,263
84,500	84,750		3,398	3,378	3,358	3,338	3,318	3,298	3,278
84,750	85,000		3,413	3,393	3,373	3,353	3,333	3,313	3,293
85,000	85,250		3,428	3,408	3,388	3,368	3,348	3,328	3,308
85,250	85,500		3,443	3,423	3,403	3,383	3,363	3,343	3,323
85,500	85,750		3,458	3,438	3,418	3,398	3,378	3,358	3,338
85,750	86,000		3,473	3,453	3,433	3,413	3,393	3,373	3,353
86,000	86,250		3,488	3,468	3,448	3,428	3,408	3,388	3,368
86,250	86,500		3,503	3,483	3,463	3,443	3,423	3,403	3,383
86,500	86,750		3,518	3,498	3,478	3,458	3,438	3,418	3,398
86,750	87,000		3,533	3,513	3,493	3,473	3,453	3,433	3,413
87,000	87,250		3,548	3,528	3,508	3,488	3,468	3,448	3,428
87,250	87,500		3,563	3,543	3,523	3,503	3,483	3,463	3,443
87,500	87,750		3,578	3,558	3,538	3,518	3,498	3,478	3,458
87,750	88,000		3,593	3,573	3,553	3,533	3,513	3,493	3,473
88,000	88,250		3,608	3,588	3,568	3,548	3,528	3,508	3,488
88,250	88,500		3,623	3,603	3,583	3,563	3,543	3,523	3,503
88,500	88,750		3,638	3,618	3,598	3,578	3,558	3,538	3,518
88,750	89,000		3,653	3,633	3,613	3,593	3,573	3,553	3,533
89,000	89,250		3,668	3,648	3,628	3,608	3,588	3,568	3,548
89,250	89,500		3,683	3,663	3,643	3,623	3,603	3,583	3,563
89,500	89,750		3,698	3,678	3,658	3,638	3,618	3,598	3,578
89,750	90,000		3,713	3,693	3,673	3,653	3,633	3,613	3,593
90,000	90,250		3,728	3,708	3,688	3,668	3,648	3,628	3,608
90,250	90,500		3,743	3,723	3,703	3,683	3,663	3,643	3,623
90,500	90,750		3,758	3,738	3,718	3,698	3,678	3,658	3,638
90,750	91,000		3,773	3,753	3,733	3,713	3,693	3,673	3,653
91,000	91,250		3,788	3,768	3,748	3,728	3,708	3,688	3,668
91,250	91,500		3,803	3,783	3,763	3,743	3,723	3,703	3,683
91,500	91,750		3,818	3,798	3,778	3,758	3,738	3,718	3,698
91,750	92,000		3,833	3,813	3,793	3,773	3,753	3,733	3,713
92,000	92,250		3,848	3,828	3,808	3,788	3,768	3,748	3,728
92,250	92,500		3,863	3,843	3,823	3,803	3,783	3,763	3,743
92,500	92,750		3,878	3,858	3,838	3,818	3,798	3,778	3,758

If your Louisiana tax table income (Line 9 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:							
92,750	93,000		3,893	3,873	3,853	3,833	3,813	3,793	3,773
93,000	93,250		3,908	3,888	3,868	3,848	3,828	3,808	3,788
93,250	93,500		3,923	3,903	3,883	3,863	3,843	3,823	3,803
93,500	93,750		3,938	3,918	3,898	3,878	3,858	3,838	3,818
93,750	94,000		3,953	3,933	3,913	3,893	3,873	3,853	3,833
94,000	94,250		3,968	3,948	3,928	3,908	3,888	3,868	3,848
94,250	94,500		3,983	3,963	3,943	3,923	3,903	3,883	3,863
94,500	94,750		3,998	3,978	3,958	3,938	3,918	3,898	3,878
94,750	95,000		4,013	3,993	3,973	3,953	3,933	3,913	3,893
95,000	95,250		4,028	4,008	3,988	3,968	3,948	3,928	3,908
95,250	95,500		4,043	4,023	4,003	3,983	3,963	3,943	3,923
95,500	95,750		4,058	4,038	4,018	3,998	3,978	3,958	3,938
95,750	96,000		4,073	4,053	4,033	4,013	3,993	3,973	3,953
96,000	96,250		4,088	4,068	4,048	4,028	4,008	3,988	3,968
96,250	96,500		4,103	4,083	4,063	4,043	4,023	4,003	3,983
96,500	96,750		4,118	4,098	4,078	4,058	4,038	4,018	3,998
96,750	97,000		4,133	4,113	4,093	4,073	4,053	4,033	4,013
97,000	97,250		4,148	4,128	4,108	4,088	4,068	4,048	4,028
97,250	97,500		4,163	4,143	4,123	4,103	4,083	4,063	4,043
97,500	97,750		4,178	4,158	4,138	4,118	4,098	4,078	4,058
97,750	98,000		4,193	4,173	4,153	4,133	4,113	4,093	4,073
98,000	98,250		4,208	4,188	4,168	4,148	4,128	4,108	4,088
98,250	98,500		4,223	4,203	4,183	4,163	4,143	4,123	4,103
98,500	98,750		4,238	4,218	4,198	4,178	4,158	4,138	4,118
98,750	99,000		4,253	4,233	4,213	4,193	4,173	4,153	4,133
99,000	99,250		4,268	4,248	4,228	4,208	4,188	4,168	4,148
99,250	99,500		4,283	4,263	4,243	4,223	4,203	4,183	4,163
99,500	99,750		4,298	4,278	4,258	4,238	4,218	4,198	4,178
99,750	100,000		4,313	4,293	4,273	4,253	4,233	4,213	4,193
100,000	100,250		4,328	4,308	4,288	4,268	4,248	4,228	4,208
100,250	100,500		4,343	4,323	4,303	4,283	4,263	4,243	4,223
100,500	100,750		4,358	4,338	4,318	4,298	4,278	4,258	4,238
100,750	101,000		4,373	4,353	4,333	4,313	4,293	4,273	4,253

Plus 6% of Tax Table Income in excess of 101,000

2006 LOUISIANA TAX TABLE- HEAD OF HOUSEHOLD (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 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 9 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:							
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	75	55	35	15	0	0	0	0
12,750	13,000	85	65	45	25	0	0	0	0
13,000	13,250	95	75	55	35	5	0	0	0
13,250	13,500	105	85	65	45	15	0	0	0
13,500	13,750	115	95	75	55	25	0	0	0
13,750	14,000	125	105	85	65	35	0	0	0
14,000	14,250	135	115	95	75	45	5	0	0
14,250	14,500	145	125	105	85	55	15	0	0
14,500	14,750	155	135	115	95	65	25	0	0
14,750	15,000	165	145	125	105	75	35	0	0
15,000	15,250	175	155	135	115	85	45	5	0
15,250	15,500	185	165	145	125	95	55	15	0
15,500	15,750	195	175	155	135	105	65	25	0
15,750	16,000	205	185	165	145	115	75	35	0
16,000	16,250	215	195	175	155	125	85	45	5
16,250	16,500	225	205	185	165	135	95	55	15
16,500	16,750	235	215	195	175	145	105	65	25
16,750	17,000	245	225	205	185	155	115	75	35
17,000	17,250	255	235	215	195	165	125	85	45
17,250	17,500	265	245	225	205	175	135	95	55
17,500	17,750	275	255	235	215	185	145	105	65
17,750	18,000	285	265	245	225	195	155	115	75
18,000	18,250	295	275	255	235	205	165	125	85
18,250	18,500	305	285	265	245	215	175	135	95
18,500	18,750	315	295	275	255	225	185	145	105
18,750	19,000	325	305	285	265	235	195	155	115
19,000	19,250	335	315	295	275	245	205	165	125
19,250	19,500	345	325	305	285	255	215	175	135
19,500	19,750	355	335	315	295	265	225	185	145
19,750	20,000	365	345	325	305	275	235	195	155
20,000	20,250	375	355	335	315	285	245	205	165
20,250	20,500	385	365	345	325	295	255	215	175
20,500	20,750	395	375	355	335	305	265	225	185

If your Louisiana tax table income (Line 9 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:							
20,750	21,000	405	385	365	345	315	275	235	195
21,000	21,250	415	395	375	355	325	285	245	205
21,250	21,500	425	405	385	365	335	295	255	215
21,500	21,750	435	415	395	375	345	305	265	225
21,750	22,000	445	425	405	385	355	315	275	235
22,000	22,250	455	435	415	395	365	325	285	245
22,250	22,500	465	445	425	405	375	335	295	255
22,500	22,750	475	455	435	415	385	345	305	265
22,750	23,000	485	465	445	425	395	355	315	275
23,000	23,250	495	475	455	435	405	365	325	285
23,250	23,500	505	485	465	445	415	375	335	295
23,500	23,750	515	495	475	455	425	385	345	305
23,750	24,000	525	505	485	465	435	395	355	315
24,000	24,250	535	515	495	475	445	405	365	325
24,250	24,500	545	525	505	485	455	415	375	335
24,500	24,750	555	535	515	495	465	425	385	345
24,750	25,000	565	545	525	505	485	435	395	355
25,000	25,250	578	558	538	518	488	448	408	368
25,250	25,500	593	573	553	533	503	463	423	383
25,500	25,750	608	588	568	548	518	478	438	398
25,750	26,000	623	603	583	563	533	493	453	413
26,000	26,250	638	618	598	578	548	508	468	428
26,250	26,500	653	633	613	593	563	523	483	443
26,500	26,750	668	648	628	608	578	538	498	458
26,750	27,000	683	663	643	623	593	553	513	473
27,000	27,250	698	678	658	638	608	568	528	488
27,250	27,500	713	693	673	653	623	583	543	503
27,500	27,750	728	708	688	668	638	598	558	518
27,750	28,000	743	723	703	683	653	613	573	533
28,000	28,250	758	738	718	698	668	628	588	548
28,250	28,500	773	753	733	713	683	643	603	563
28,500	28,750	788	768	748	728	698	658	618	578
28,750	29,000	803	783	763	743	713	673	633	593
29,000	29,250	818	798	778	758	728	688	648	608
29,250	29,500	833	813	793	773	743	703	663	623
29,500	29,750	848	828	808	788	758	718	678	638
29,750	30,000	863	843	823	803	773	733	693	653
30,000	30,250	878	858	838	818	788	748	708	668
30,250	30,500	893	873	853	833	803	763	723	683
30,500	30,750	908	888	868	848	818	778	738	698
30,750	31,000	923	903	883	863	833	793	753	713
31,000	31,250	938	918	898	878	848	808	768	728
31,250	31,500	953	933	913	893	863	823	783	743
31,500	31,750	968	948	928	908	878	838	798	758
31,750	32,000	983	963	943	923	893	853	813	773
32,000	32,250	998	978	958	938	908	868	828	788
32,250	32,500	1,013	993	973	953	923	883	843	803
32,500	32,750	1,028	1,008	988	968	938	898	858	818

2006 LOUISIANA TAX TABLE- HEAD OF HOUSEHOLD (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 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 9 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:							
32,750	33,000	1,043	1,023	1,003	983	953	913	873	833
33,000	33,250	1,058	1,038	1,018	998	968	928	888	848
33,250	33,500	1,073	1,053	1,033	1,013	983	943	903	863
33,500	33,750	1,088	1,068	1,048	1,028	998	958	918	878
33,750	34,000	1,103	1,083	1,063	1,043	1,013	973	933	893
34,000	34,250	1,118	1,098	1,078	1,058	1,028	988	948	908
34,250	34,500	1,133	1,113	1,093	1,073	1,043	1,003	963	923
34,500	34,750	1,148	1,128	1,108	1,088	1,058	1,018	978	938
34,750	35,000	1,163	1,143	1,123	1,103	1,073	1,033	993	953
35,000	35,250	1,178	1,158	1,138	1,118	1,088	1,048	1,008	968
35,250	35,500	1,193	1,173	1,153	1,133	1,103	1,063	1,023	983
35,500	35,750	1,208	1,188	1,168	1,148	1,118	1,078	1,038	998
35,750	36,000	1,223	1,203	1,183	1,163	1,133	1,093	1,053	1,013
36,000	36,250	1,238	1,218	1,198	1,178	1,148	1,108	1,068	1,028
36,250	36,500	1,253	1,233	1,213	1,193	1,163	1,123	1,083	1,043
36,500	36,750	1,268	1,248	1,228	1,208	1,178	1,138	1,098	1,058
36,750	37,000	1,283	1,263	1,243	1,223	1,193	1,153	1,113	1,073
37,000	37,250	1,298	1,278	1,258	1,238	1,208	1,168	1,128	1,088
37,250	37,500	1,313	1,293	1,273	1,253	1,223	1,183	1,143	1,103
37,500	37,750	1,328	1,308	1,288	1,268	1,238	1,198	1,158	1,118
37,750	38,000	1,343	1,323	1,303	1,283	1,253	1,213	1,173	1,133
38,000	38,250	1,358	1,338	1,318	1,298	1,268	1,228	1,188	1,148
38,250	38,500	1,373	1,353	1,333	1,313	1,283	1,243	1,203	1,163
38,500	38,750	1,388	1,368	1,348	1,328	1,298	1,258	1,218	1,178
38,750	39,000	1,403	1,383	1,363	1,343	1,313	1,273	1,233	1,193
39,000	39,250	1,418	1,398	1,378	1,358	1,328	1,288	1,248	1,208
39,250	39,500	1,433	1,413	1,393	1,373	1,343	1,303	1,263	1,223
39,500	39,750	1,448	1,428	1,408	1,388	1,358	1,318	1,278	1,238
39,750	40,000	1,463	1,443	1,423	1,403	1,373	1,333	1,293	1,253
40,000	40,250	1,478	1,458	1,438	1,418	1,388	1,348	1,308	1,268
40,250	40,500	1,493	1,473	1,453	1,433	1,403	1,363	1,323	1,283
40,500	40,750	1,508	1,488	1,468	1,448	1,418	1,378	1,338	1,298
40,750	41,000	1,523	1,503	1,483	1,463	1,433	1,393	1,353	1,313
41,000	41,250	1,538	1,518	1,498	1,478	1,448	1,408	1,368	1,328
41,250	41,500	1,553	1,533	1,513	1,493	1,463	1,423	1,383	1,343
41,500	41,750	1,568	1,548	1,528	1,508	1,478	1,438	1,398	1,358
41,750	42,000	1,583	1,563	1,543	1,523	1,493	1,453	1,413	1,373
42,000	42,250	1,598	1,578	1,558	1,538	1,508	1,468	1,428	1,388
42,250	42,500	1,613	1,593	1,573	1,553	1,523	1,483	1,443	1,403
42,500	42,750	1,628	1,608	1,588	1,568	1,538	1,498	1,458	1,418
42,750	43,000	1,643	1,623	1,603	1,583	1,553	1,513	1,473	1,433
43,000	43,250	1,658	1,638	1,618	1,598	1,568	1,528	1,488	1,448
43,250	43,500	1,673	1,653	1,633	1,613	1,583	1,543	1,503	1,463
43,500	43,750	1,688	1,668	1,648	1,628	1,598	1,558	1,518	1,478
43,750	44,000	1,703	1,683	1,663	1,643	1,613	1,573	1,533	1,493
44,000	44,250	1,718	1,698	1,678	1,658	1,628	1,588	1,548	1,508
44,250	44,500	1,733	1,713	1,693	1,673	1,643	1,603	1,563	1,523
44,500	44,750	1,748	1,728	1,708	1,688	1,658	1,618	1,578	1,538

If your Louisiana tax table income (Line 9 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:							
44,750	45,000	1,763	1,743	1,723	1,703	1,673	1,633	1,593	1,553
45,000	45,250	1,778	1,758	1,738	1,718	1,688	1,648	1,608	1,568
45,250	45,500	1,793	1,773	1,753	1,733	1,703	1,663	1,623	1,583
45,500	45,750	1,808	1,788	1,768	1,748	1,718	1,678	1,638	1,598
45,750	46,000	1,823	1,803	1,783	1,763	1,733	1,693	1,653	1,613
46,000	46,250	1,838	1,818	1,798	1,778	1,748	1,708	1,668	1,628
46,250	46,500	1,853	1,833	1,813	1,793	1,763	1,723	1,683	1,643
46,500	46,750	1,868	1,848	1,828	1,808	1,778	1,738	1,698	1,658
46,750	47,000	1,883	1,863	1,843	1,823	1,793	1,753	1,713	1,673
47,000	47,250	1,898	1,878	1,858	1,838	1,808	1,768	1,728	1,688
47,250	47,500	1,913	1,893	1,873	1,853	1,823	1,783	1,743	1,703
47,500	47,750	1,928	1,908	1,888	1,868	1,838	1,798	1,758	1,718
47,750	48,000	1,943	1,923	1,903	1,883	1,853	1,813	1,773	1,733
48,000	48,250	1,958	1,938	1,918	1,898	1,868	1,828	1,788	1,748
48,250	48,500	1,973	1,953	1,933	1,913	1,883	1,843	1,803	1,763
48,500	48,750	1,988	1,968	1,948	1,928	1,898	1,858	1,818	1,778
48,750	49,000	2,003	1,983	1,963	1,943	1,913	1,873	1,833	1,793
49,000	49,250	2,018	1,998	1,978	1,958	1,928	1,888	1,848	1,808
49,250	49,500	2,033	2,013	1,993	1,973	1,943	1,903	1,863	1,823
49,500	49,750	2,048	2,028	2,008	1,988	1,958	1,918	1,878	1,838
49,750	50,000	2,063	2,043	2,023	2,003	1,973	1,933	1,893	1,853
50,000	50,250	2,078	2,058	2,038	2,018	1,988	1,948	1,908	1,868
50,250	50,500	2,093	2,073	2,053	2,033	2,003	1,963	1,923	1,883
50,500	50,750	2,108	2,088	2,068	2,048	2,018	1,978	1,938	1,898
50,750	51,000	2,123	2,103	2,083	2,063	2,033	1,993	1,953	1,913

Plus 6% of Tax Table Income in excess of 51,000

R-2868 (1/07)

Application for Extension of Time to File Louisiana Individual Income Tax

Louisiana Department of Revenue
P.O. Box 3440
Baton Rouge, LA 70821-3440

Important notice: Louisiana recognizes and accepts the federal extension (Federal Form 4868). For most taxpayers, the Federal Form 4868 will extend the time to file until October 15, 2007. You do not need a separate extension for filing your state return, unless you wish to file it after October 15, 2007. By completing and submitting the form below, you can extend the date to file your Louisiana return to November 15, 2007.

You must submit this form by October 15, 2007, if you have an approved federal extension or by May 15, 2007, if you have not filed a federal extension.

For fiscal year filers, please indicate your fiscal period below. The due date for fiscal filers is the 15th day of the 5th month after the close of the fiscal year. By completing this extension request, you are requesting a 6-month extension to file past the due date.

By filing this extension, you are requesting only an extension of time to file. **This form does not grant an extension of time to pay the tax due**. Payments received after the return due date (generally May 15, 2007) will be charged interest and late payment penalty.

You may also be able to file your extension on the department's website at
www.revenue.louisiana.gov.

1. Print your total Louisiana income tax liability for the tax year ended December 31, 2006 or the fiscal year ended . (You may estimate this amount.) _____.00
2. Print total Louisiana income tax withheld. _____.00
3. Print total amount of declaration/estimated payments, credit carried forward from previous year, and any composite partnership payments made on your behalf. _____.00
4. Print total payments (Add lines 2 and 3.) _____.00
5. Print income tax balance due. (Subtract Line 4 from Line 1. If Line 4 is greater than Line 1, enter zero "0.") _____.00

R-2868 (01/07) **Application for Extension of Time to File Louisiana Individual Income Tax Return** **2006**

For calendar year ended 2006, or other tax year beginning _____, 2006, ending _____, 200_____.
Amount paid with extension. (Enter the amount on Line 5 above.) _____.00

Your first name, initial, and last name		Your Social Security Number
Spouse's first name, initial, and last name		Spouse's Social Security Number
Present home address (Number and street including apartment number or rural code)		
City, town or APO	State	ZIP

I request an extension of time until November 15, 2007, for the calendar year ended December 31, 2006, to file a Louisiana individual income tax return. For the fiscal year ended _____, 200___, I request an extension of time until _____, ____, 200___ to file a Louisiana individual income tax return.

1907

19075 65 12312006

R-5629 (8/05)

Consumer Excise Tax Return

Taxpayer Services Division
Excise Taxes Section
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7656
(225) 219-2114 (TDD)

Social Security Number
Name
Address
City State ZIP
Taxable Period

CONSUMER EXCISE TAX RETURN

Mail this return and payment to the address listed above.

Consumer Excise Tax Notice to Taxpayers

Louisiana Alcoholic Beverage and Tobacco Tax laws levy an excise tax on all alcoholic beverages and tobacco products sold or consumed in Louisiana. If you purchased alcohol or tobacco products for personal consumption from out-of-state companies via such means as mail order, catalogs, or the Internet, and were not properly charged Louisiana excise taxes, you are required to file and pay the tax directly to the Department of Revenue. Use the form below to report any taxable purchases made from companies that did not collect Louisiana excise taxes.

Schedule A	A	B	C	D	E	F
Alcoholic Beverages	**Beer and Malt Beverages (Ounces)**	**Liquor (Liters)**	**Sparkling Wine and Still Wine more than 24% alcohol by volume (Liters)**	**Still Wine between 14% and 24% alcohol by volume (Liters)**	**Still Wine not more than 14% alcohol by volume (Liters)**	**Total**
1. Total ounces or liters purchased						
2. Amount subject to tax (Divide Line 1 by 3,968.)						
3. Tax rate	$10	$ .66	$ .42	$ .06	$ .03	
4. Tax (See instructions.)						
5. Parish/Municipality Tax (Multiply Line 2 by $1.50.)						
6. Amount due (Add Lines 4 and 5.)						
7. Total alcoholic beverages tax (Add Line 6 of Columns A through E.)						

Schedule B	A	B	C	D	E	F
Tobacco Products	**Cigarettes**	**Cigars (invoiced at $.12 or less per cigar)**	**Cigars (invoiced at over $.12 per cigar)**	**Smoking Tobacco**	**Smokeless Tobacco**	**Total**
1. Cigarettes – number of sticks purchased						
2. Invoice price of other tobacco products						
3. Tax rate	$.018	.08	.20	.33	.20	
4. Tax (Multiply Line 1 or Line 2 by Line 3.)						
5. Total tobacco products tax (Add Line 4 of Columns A through E.)						

Total tax due (Add Schedule A, Line 7F and Schedule B, Line 5F.) . . . . . $ _____

Mail this return to P.O. Box 201, Baton Rouge, LA 70821-0201. DO NOT SEND CASH.

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Signature

_____ Date

6670

Schedule A – Alcoholic Beverages

Line 1. Enter the volume of alcoholic beverages purchased. For beverages of low alcoholic content (beer) and malt beverages, the volume should be reported in ounces in Column A. For beverages of high alcoholic content, the volume should be reported in liters in Column B through Column E.

Line 2. Convert ounces of beverages reported on Line 1, Column A to 31-gallon barrels by dividing Line 1, Column A by 3,968, the number of ounces in a 31-gallon barrel.

Line 3. Tax Rate - Alcoholic Beverages

Line 4. Compute the state tax due. Multiply Line 2, Column A by the tax rate shown on Line 3. Multiply Line 1, Column B through Column E by the tax rates shown on Line 3.

Line 5. Multiply Line 2, Column A by $1.50 for the amount of tax due the local jurisdiction.

Line 6. Add Lines 4 and 5, Column A, and enter the amounts shown on Line 4, Columns B through E.

Line 7. Enter the total of Line 6, Columns A through E.

Definitions:

"Beverages of low alcoholic content" means alcoholic beverages containing not more than six percent alcohol by volume.

"Beverages of high alcoholic content" means alcoholic beverages containing more than six percent alcohol by volume.

"Malt beverages" means beverages obtained by alcoholic fermentation of an infusion or by brewing process or concoction of barley or other grain, malt, sugars and hops in water, including among other things, ale, beer, stout, porter, and the like. Malt beverages are exclusive of all "liquors" whether they be defined as intoxicating or spirituous liquors, or as alcoholic, vinous, or malt liquors, or however otherwise defined as liquors, which are produced by distillation.

Tax Rates

Tax is levied on all beverages of high and low alcohol content handled in Louisiana. Louisiana Revised Statutes 26:341 provides the tax rates for beverages of high alcohol content and malt beverages. The rates for beverages of low alcohol content are provided in R.S. 26:342.

The tax rates applicable to alcoholic beverages are listed below according to classification:

Classification	Tax Rates
Malt beverages and beverages with alcohol content not more than 6% by volume	$10 per 31-gallon barrel
Liquors	$.66 per liter
Sparkling wine and still wines with alcohol content more than 24% by volume	$.42 per liter
Still wine with alcohol content more than 14% but not more than 24% by volume	$.06 per liter
Still wine with alcohol content not more than 14% by volume	$.03 per liter

Schedule B – Tobacco Products

Line 1. Enter the number of cigarettes purchased in Column A.

Line 2. Enter the invoice price of cigars, smoking tobacco and smokeless tobacco in Column B through Column E.

Line 3. Tax Rate - Tobacco Products

Line 4. Multiply amounts on Line 1 and Line 2 by the tax rates shown on Line 3.

Line 5. Enter the total of Line 4, Columns A through E.

Definitions:

"**Cigars**" includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

"Cigarette" includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

"Smoking tobacco" includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.

"Smokeless tobacco" means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

Tax Rates

Tax is levied upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco within the state of Louisiana. The tax on cigarettes is levied 'per cigarette' while the tax on cigars, smoking and smokeless tobacco is levied on the manufacturer's net invoice price. The tax rates applicable to cigarettes and the other tobacco products are listed below according to classification:

Classification	Tax Rates
Cigarettes	$.018 per cigarette
Cigars invoiced at $120 or less per 1,000 cigars ($.12 or less per cigar)	8% of invoice price
Cigars invoiced at more than $120 per 1,000 cigars (more than $.12 per cigar)	20% of invoice price
Smoking Tobacco	33% of invoice price
Smokeless Tobacco	20% of invoice price

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900 Murray Street
Room B-100
318-487-5333

Baton Rouge – Main Office
617 North Third Street
225-219-0102 (Assistance)
225-219-2114 (TDD)

Baton Rouge Regional Office
8549 United Plaza Boulevard, Suite 200
225-922-2300

Lafayette Regional Office
825 Kaliste Saloom Road
Brandywine III, Suite 150
337-262-5455

Lake Charles Regional Office
One Lakeshore Drive, Suite 1550
337-491-2504

Monroe Regional Office
122 St. John Street
Room 105
318-362-3151

New Orleans Regional Office
1555 Poydras Street, Suite 2100
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