

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

# 2013 LOUISIANA RESIDENT

Mark Box:

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

Your first name	Init.	Last name	Suffix
If joint return, spouse's name		Init.	Last name
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth (mmdyyy)

Spouse's Date of Birth (mmdyyy)

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

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.  
If the qualifying person is not your dependent, enter name here. \_\_\_\_\_
- Enter a "5" in box if **qualifying widow(er)**.

**6 EXEMPTIONS:**

6A  Yourself  65 or older  Blind  Qualifying Widow(er) Total of 6A & 6B

6B  Spouse  65 or older  Blind

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

6C

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

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

6D



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## State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

**Early January until mid October**

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



### Attention

**If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:**

**1. You can download the State Tax form here:**

<http://www.efile.com/support-state-tax-agency-list/>

**2. Work online on your tax return with an efile Tax Professional**

[Start working with a LIVE TaxPRO](#)

**3. Download Federal tax forms by tax year, complete and mail to the IRS**

[Download Federal Tax Forms](#)

### Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

**Got Tax Questions? [Contact efile.com!](#)**

Enter your Social Security Number.

Input boxes for Social Security Number

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

Input boxes for wages

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

Marking box for Line 16

Line 7: FEDERAL ADJUSTED GROSS INCOME - If your Federal Adjusted Gross Income is less than zero, enter "0."

Input boxes for Line 7

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

Line 8A: FEDERAL ITEMIZED DEDUCTIONS

Input boxes for Line 8A

Line 8B: FEDERAL STANDARD DEDUCTION

Input boxes for Line 8B

Line 8C: EXCESS FEDERAL ITEMIZED DEDUCTIONS - Subtract Line 8B from Line 8A.

Input boxes for Line 8C

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

Input boxes for Line 9

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

Input boxes for Line 10

Line 11: YOUR LOUISIANA INCOME TAX - Enter the amount from the tax table that corresponds with your filing status.

Input boxes for Line 11

Line 12A: FEDERAL CHILD CARE CREDIT - Enter the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48.

Input boxes for Line 12A

Line 12B: 2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT - Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.

Input boxes for Line 12B

Line 12C: AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 - See Nonrefundable Child Care Credit Worksheet.

Input boxes for Line 12C

Line 12D: 2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.

Input boxes for Line 12D

Line 12D: 5 [ ] 4 [ ] 3 [ ] 2 [ ]

Input boxes for Line 12D

Line 12E: AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 - See Nonrefundable School Readiness Credit Worksheet.

Input boxes for Line 12E

Line 13: EDUCATION CREDIT

Input boxes for Line 13

Line 14: OTHER NONREFUNDABLE TAX CREDITS - From Schedule G, Line 11

Input boxes for Line 14

Line 15: TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 12B through 14.

Input boxes for Line 15

Line 16: ADJUSTED LOUISIANA INCOME TAX - Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."

Input boxes for Line 16

Line 17: CONSUMER USE TAX - You must mark one of these boxes. No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.

Input boxes for Line 17

Line 18: TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.

Input boxes for Line 18

CONTINUE ON NEXT PAGE.



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

Input boxes for last name

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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Line number (36-46) and Description (AMOUNT YOU OWE, ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND, etc.)

PAY THIS AMOUNT.

Grid of input boxes for amounts due, with columns for dollars, cents, and a .00 total column.

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information.

Signature and Date fields for taxpayer, spouse, and paid preparer.

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

Hand icon and 4-character name input boxes

Individual Income Tax Return Calendar year return due 5/15/2014

FOR OFFICE USE ONLY

Field Flag input boxes

9-digit Social Security Number, PTIN, or FEIN input boxes

Social Security Number, PTIN, or FEIN of paid preparer

SPEC CODE input boxes



{ Address }

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

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

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## 2013 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
  2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
  3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

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

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – Enter the result or \$5,000 whichever is less.						

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

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







Enter your Social Security Number.

**SCHEDULE G – 2013 NONREFUNDABLE TAX CREDITS**

1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar.	1	<input type="text"/>
2	CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 28 for definitions of these disabilities.	2D	<input type="text"/>

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

\* List dependent names here. >

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

**Additional Nonrefundable Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 28.

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

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399





**2013 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540)

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

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

1. Enter the amount of 2013 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11 . . . . . 1 \_\_\_\_\_ . **00**

Using the Star Rating of the child care facility that your qualified dependent attended during 2013, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

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

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

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 \_\_\_\_\_ . \_\_\_\_\_

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

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

**2013 Louisiana Earned Income Credit Worksheet**

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

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

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 38a , OR Federal Form 1040, Line 64a. . . . . 1 \_\_\_\_\_ . **00**

2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .035**

3. Enter this amount on Form IT-540, Line 21 . . . . . 3 \_\_\_\_\_ . **00**

