

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

2011 LOUISIANA RESIDENT

Mark Box:

Name Change Your first name Init. Last name Suffix

Decedent Filing If joint return, spouse's name Init. Last name Suffix

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

Amended Return City, Town, or APO State ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

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**. *
- Enter a "5" in box if **qualifying widow(er)**.

* If the qualifying person is not your dependent, enter name here. _____

6 EXEMPTIONS:

6A Yourself 65 or older Blind Qualifying Widow(er)

6B Spouse 65 or older Blind

Total of 6A & 6B

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

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

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

7 **FEDERAL ADJUSTED GROSS INCOME** – If your Federal Adjusted Gross Income is less than zero, enter "0." From Louisiana Schedule E, attached

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

8A **FEDERAL ITEMIZED DEDUCTIONS**

8B **FEDERAL STANDARD DEDUCTION**

8C **EXCESS FEDERAL ITEMIZED DEDUCTIONS** – Subtract Line 8B from Line 8A.

9 **FEDERAL INCOME TAX** – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H.

10 **YOUR LOUISIANA TAX TABLE INCOME** – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." Use this figure to find your tax in the tax tables.

11 **YOUR LOUISIANA INCOME TAX** – Enter the amount from the tax table that corresponds with your filing status.

7

8A

8B

8C

9

10

11



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62497 66 12312011

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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.

SSN input boxes

Table with 4 columns: Line number, Description, and Input boxes. Section: NONREFUNDABLE TAX CREDITS. Rows 12A-15.

Table with 4 columns: Line number, Description, and Input boxes. Rows 12A-15.

Table with 4 columns: Line number, Description, and Input boxes. Rows 16-18.

Table with 4 columns: Line number, Description, and Input boxes. Rows 16-18.

Table with 4 columns: Line number, Description, and Input boxes. Section: REFUNDABLE TAX CREDITS. Rows 19-23.

Table with 4 columns: Line number, Description, and Input boxes. Rows 19-23.

Table with 4 columns: Line number, Description, and Input boxes. Section: PAYMENTS. Rows 24-28.

Table with 4 columns: Line number, Description, and Input boxes. Rows 24-28.

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

4-character name input boxes

CONTINUE ON NEXT PAGE.



Enter your Social Security Number. 

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29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 28. Do not include amounts on Lines 19A and 19B.
30	OVERPAYMENT – If Line 29 is greater than Line 18, subtract Line 18 from Line 29. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 49.
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, subtract Line 30 from Line 31, and enter the balance on Line 49.

29										00
30										00
31										00
32										00

DONATIONS OF LINE 32	33	The Military Family Assistance Fund
	34	Coastal Protection and Restoration Fund
	35	The START Program
	36	Wildlife Habitat and Natural Heritage Trust Fund
	37	Louisiana Prostate Cancer Trust Fund
	38	Louisiana Animal Welfare Commission
	39	Community - Based Primary Health Care Fund
	40	National Lung Cancer Partnership
	41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
	42	Louisiana Food Bank Association
	43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
	44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
	45	TOTAL DONATIONS – Add Lines 33 through 44.

33										00
34										00
35										00
36										00
37										00
38										00
39										00
40										00
41										00
42										00
43										00
44										00
45										00

REFUND DUE	46	SUBTOTAL – Subtract Line 45 from Line 32. This amount of overpayment is available for credit or refund.
	47	AMOUNT OF LINE 46 TO BE CREDITED TO 2012 INCOME TAX CREDIT
	48	AMOUNT TO BE REFUNDED – Subtract Line 47 from Line 46. Use Address 2 on the next page. If you file a paper return, you will receive your refund on an Electronic Access Card (prepaid card). REFUND

46										00
47										00
48										00

COMPLETE AND SIGN RETURN ON NEXT PAGE. 

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

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Enter your Social Security Number. 

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AMOUNTS DUE LOUISIANA

49	AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18.
50	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND
51	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND
52	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND
53	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION
54	INTEREST – From the Interest Calculation Worksheet, page 35, Line 5.
55	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 35, Line 7.
56	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 35, Line 7.
57	UNDERPAYMENT PENALTY – See <i>instructions for Underpayment Penalty, page 35, and Form R-210R</i> . If you are a farmer, check the box. <input type="checkbox"/>
58	BALANCE DUE LOUISIANA – Add Lines 49 through 57. Use Address 1 below. For electronic payment options, see page 2.
PAY THIS AMOUNT. DO NOT SEND CASH.	

49											00
50											00
51											00
52											00
53											00
54											00
55											00
56											00
57											00
58											00

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. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through use of an Electronic Access Card (prepaid card).

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

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



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Individual Income Tax Return
Calendar year return due 5/15/2012

FOR OFFICE USE ONLY											
<input type="checkbox"/> Field Flag	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

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Social Security Number, PTIN, or FEIN of paid preparer

SPEC CODE

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{ 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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SCHEDULE E – 2011 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

Table with 3 rows: 1 FEDERAL ADJUSTED GROSS INCOME, 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS, 2A RECAPTURE OF START CONTRIBUTIONS, 3 TOTAL.

Grid for Social Security Number and dollar amounts for lines 1, 2, 2A, and 3.

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

Main table for Exempt Income with columns: Exempt Income Description, Code, Amount. Rows 4A-4H, 4I, 4J, 4K, 5A, 5B, 5C.

Table with 2 columns: Description and Code. Lists various exemptions like Interest and Dividends, Louisiana State Employees' Retirement Benefits, etc.



File electronically! www.revenue.louisiana.gov/fileonline

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2011 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 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%
Deduction per Student – 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 Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number. 

SCHEDULE F – 2011 REFUNDABLE TAX CREDITS


1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____






1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 




Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 23.

Credit Description		Code	Amount of Credit Claimed
2		<input type="checkbox"/> F	2 
3		<input type="checkbox"/> F	3 
4		<input type="checkbox"/> F	4 
5		<input type="checkbox"/> F	5 
6		<input type="checkbox"/> F	6 
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, and 2 through 6. Also, enter this amount on Form IT-540, Line 23.		7 

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Urban Revitalization	56F	Musical and Theatrical Productions	62F				

SCHEDULE H – 2011 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55.	1 
2	Enter the amount of federal disaster credits allowed by IRS.	2 
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line 9 to indicate that your income tax deduction has been increased.	3 



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