

IT-540

2008 LOUISIANA RESIDENT

For name change, mark box. For decedent filing, mark box. Spouse decedent, mark box. For address change, mark box.

Form fields for name, address, and Social Security Number.

Fields for Social Security Number and 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.

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

6 EXEMPTIONS:

- 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).

6A 6B 65 or older 66 or older Blind Total of 6A & 6B

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

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

Table with 5 columns: 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 - Print the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.

Do not complete Lines 8A through 8D if you did not itemize your deductions on your federal return, or if your Federal Form 1040, Schedule A, Line 29 is blank.

8A FEDERAL ITEMIZED DEDUCTIONS - Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.

8B FEDERAL STANDARD DEDUCTION - Leave blank if you did not itemize. If you did itemize and your filing status is: 1 or 3, print \$5,450; 2 or 5, print \$10,900; 4, print \$8,000.

8C EXCESS FEDERAL ITEMIZED DEDUCTIONS - Subtract Line 8B from Line 8A and print the result here. Leave blank if you did not itemize.

8D 65% EXCESS FEDERAL ITEMIZED DEDUCTION - Multiply Line 8C by .65 and print the result here. Round up to the nearest dollar. Leave blank if you did not itemize.

9 FEDERAL INCOME TAX - See instructions, page 19. If federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H on page 25.

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

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



SPEC CODE

69229 66 12312008

WEB 6922

NONREFUNDABLE TAX CREDITS

Print your Social Security Number.

SSN input boxes

Lines 12A-18: Nonrefundable tax credits including Federal Child Care Credit, Louisiana Nonrefundable Child Care Credit, Louisiana Nonrefundable School Readiness Credit, Education Credit, and other nonrefundable tax credits.

REFUNDABLE TAX CREDITS AND PAYMENTS

Lines 19-31: Refundable tax credits and payments including Louisiana Refundable Child Care, Louisiana Refundable School Readiness Credit, Earned Income Credit, Louisiana Citizens Insurance Credit, Louisiana Property Insurance Credit, and other refundable tax credits.



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

COMPLETE AND SIGN RETURN ON NEXT PAGE.





**2008 REFUNDABLE TAX CREDITS**

**SCHEDULE F**


**1** Credit for Amounts Paid by Certain Military Servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 23.*

**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 name(s).

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

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

**ADDITIONAL REFUNDABLE CREDITS**


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


CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
2 _____	 <b>F</b>	2 
3 _____	 <b>F</b>	3 
4 _____	 <b>F</b>	4 
5 _____	 <b>F</b>	5 
6 _____	 <b>F</b>	6 
<b>7 Total Refundable Tax Credits</b> - Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 24. . . . .		<b>7</b> 


Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	<b>50F</b>	Prison Industry Enhancement	<b>55F</b>	Historic Residential	<b>60F</b>	School Readiness Child Care Directors and Staff	<b>66F</b>
Ad Valorem Natural Gas	<b>51F</b>	Urban Revitalization	<b>56F</b>	Angel Investor	<b>61F</b>	School Readiness Business – Supported Child Care	<b>67F</b>
Ad Valorem Offshore Vessels	<b>52F</b>	Mentor-Protégé	<b>57F</b>	Musical and Theatrical Productions	<b>62F</b>	School Readiness Fees and Grants to Resource and Referral Agencies	<b>68F</b>
Sound Recording Investment	<b>53F</b>	Milk Producers	<b>58F</b>	Wind and Solar Energy Systems	<b>64F</b>	Other Refundable Credit	<b>80F</b>
Telephone Company Property	<b>54F</b>	Technology Commercialization	<b>59F</b>	School Readiness Child Care Provider	<b>65F</b>		

**2008 MODIFIED FEDERAL INCOME TAX DEDUCTION**

**SCHEDULE H**

**1** Print the amount of your federal income tax liability found on Federal Form 1040, Line 56. *See instructions, page 25.* . . . . . **1** 

**2** Print the amount of federal disaster credits allowed by IRS. *See instructions, page 25.* . . . . . **2** 

**3** Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased. . . . . **3** 



**2008 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 25. **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**  ,  ,  .

**2 CREDIT FOR CERTAIN DISABILITIES** - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. See instructions on page 25 for definitions of these disabilities.  
 \* **2C** List dependent name(s) here. \_\_\_\_\_

	Deaf	Loss of limb	Mentally incapacitated	Blind	
<b>2A</b> Yourself . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2B</b> Spouse . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2C</b> Dependent * . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**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**  ,  .

**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 25. . . . . **3A**  ,  .

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

**4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS**

**4A** See instructions, page 25. . . . . **4A**  ,  ,  .

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

**ADDITIONAL NONREFUNDABLE CREDITS**

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 25.

CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
5 _____	<input type="text"/> <input type="text"/>	5 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
6 _____	<input type="text"/> <input type="text"/>	6 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
7 _____	<input type="text"/> <input type="text"/>	7 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
8 _____	<input type="text"/> <input type="text"/>	8 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
9 _____	<input type="text"/> <input type="text"/>	9 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
10 _____	<input type="text"/> <input type="text"/>	10 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
<b>11 TOTAL NONREFUNDABLE TAX CREDITS</b> - Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14. . . . .		<b>11</b> <input type="text"/> , <input type="text"/> , <input type="text"/> . <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 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
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Vehicle Alternative Fuel	206
Previously Unemployed	208
Recycling Credit	210

Description	Code
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

