

T-540 2D **2008** LOUISIANA Resident  
or Fiscal Year Individual Income Tax Return

Begun 2008 Mail to: Department of Revenue  
Ended 2009 PO BOX XXXX  
BATON ROUGE LA  
70821-XXXX

Attach W-2 here

- if your name has changed, mark here.
- if your address has changed, mark here.
- if this is an amended return, mark here.
- if this is for decedent, mark here.

SSNTPAYER SSNSPOUSE TELEPHONEX  
 TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 COLINEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 CITYSTZIPXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filing status (Enter appropriate number in the filing status box)

- 1 Single
- 2 Married filing jointly
- 3 Married filing separately
- 4 Head of household \*
- 5 Qualifying widow(er)

Exemptions

- 6A Yourself
- 65 or over
- Blind
- 6B Spouse
- 65 or over
- Blind

Total of 6A & 6B

6C Total dependents

6D Total exemptions

Dependent's Name(s): List on page 2.

Calendar year returns due 5/15/2009

**Please do not staple; use a paperclip instead. Do not submit a photocopy.**

TPSSN	LN19B	LN45	F3
SPSSN	LN20	LN46	F4
DEVID	LN21	LN47	F5
TAXPD	LN22	LN48	F6
FORMN	LN23	LN49	F7
PTIN	LN24	LN50	SCHH1
LINE7	LN25	SCHE1	H2
LN8A	LN26	E2	H3
LN8B	LN27	E2A	SCHG1
LN8C	LN28	E3	G2D
LN8D	LN29	4A	G2E
LN9	LN30	4B	G3A
LN10	LN31	4C	G3B
LN11	LN32	4D	G4A
LN12A	LN33	4E	G4B
LN12B	LN34	4F	G5
LN12C	LN35	4G	G6
LN12D	LN36	4H	G7
LN13	LN37	E4I	G8
LN14	LN38	E4J	G9
LN15	LN39	E4K	10
LN16	LN40	E5A	G11
LN17	LN41	E5B	12DSF
LN18	CREDIT	E5C	20SF
LN19	REFND	SCF1D	SCODE
LN19A	OWED	F2	

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. I consent that my SSN may be given to the LA Office of Student Financial Assistance in order to properly identify any START Savings Program Account Holder. If married filing joint, both SSN's may be submitted.

Date \_\_\_\_\_ Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Spouse \_\_\_\_\_

Date \_\_\_\_\_ Paid preparer \_\_\_\_\_

SSN \_\_\_\_\_ Telephone \_\_\_\_\_



6988

# 2008 Resident Schedules

Print your Social Security Number here.

Name(s) as shown on Form IT-540 **If used, must be submitted.**

## 6C. Dependents

First Name	Last Name	Social Security No.	Relationship	Birthdate (mm/dd/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

## ADJUSTMENTS TO INCOME – SCHEDULE E

1	Federal adjusted gross income	1.	_____
2	Interest income & dividends from other states and their political subdivisions	2.	_____
2A	Recapture of Start Contributions	2A.	_____
3	Total	3.	_____

Exempt Income Description	Code	Amount
4A	_____	4A. _____
4B	_____	4B. _____
4C	_____	4C. _____
4D	_____	4D. _____
4E	_____	4E. _____
4F	_____	4F. _____
4G	_____	4G. _____
4H	_____	4H. _____
4I	Exempt income before applicable federal tax	4I. _____
4J	Federal tax applicable to exempt income	4J. _____
4K	Exempt income	4K. _____
5A	LA adj. gross income before IRC 280(C) wage expense adj.	5A. _____
5B	IRC 280(C) wage expense adjustment	5B. _____
5C	Louisiana adjusted gross income	5C. _____

## REFUNDABLE TAX CREDITS – SCHEDULE F

1	Credit for Amounts Paid by Certain Military Servicemembers for obtaining LA Hunting and Fishing Licenses		
1A	<b>Yourself</b> <input type="checkbox"/> Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State ID _____	State of Issue _____
1B	<b>Spouse</b> <input type="checkbox"/> Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State ID _____	State of Issue _____
1C	<b>Dependents: List dependent name(s).</b>		
	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 _____		

## ADDITIONAL REFUNDABLE CREDITS

Credit Description	Code	Amount
2	_____	2. _____
3	_____	3. _____
4	_____	4. _____
5	_____	5. _____
6	_____	6. _____
7	Total Refundable Tax Credit	7. _____



# 2008 Resident Schedules

Print your Social Security Number here.

Name(s) as shown on Form IT-540 **If used, must be submitted.**

## MODIFIED FEDERAL INCOME TAX INFORMATION – SCHEDULE H

- 1 Amount of your federal income tax liability found on Federal Form 1040, Line 56. 1. \_\_\_\_\_
- 2 Print the amount of federal disaster credits allowed by IRS. 2. \_\_\_\_\_
- 3 Add Lines 1 and 2. 3. \_\_\_\_\_

## NONREFUNDABLE TAX CREDITS – SCHEDULE G

- 1 Credit for tax liabilities paid to other states 1. \_\_\_\_\_

### 2. Credit for certain disabilities

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

\*2C List Dependent name(s) here \_\_\_\_\_

- 2D Print the total number of qualifying individuals. 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. 3A. \_\_\_\_\_
- 3B Multiply Line 3A by 40%. 3B. \_\_\_\_\_

### 4 Credit for certain federal tax credits

- 4A Total federal credit 4A. \_\_\_\_\_
- 4B Multiply Line 4A by 10% . This credit is limited to \$25. 4B. \_\_\_\_\_

## ADDITIONAL NONREFUNDABLE TAX CREDITS – SCHEDULE G

	Credit Description	Code	Amount
5	_____	_____	5. _____
6	_____	_____	6. _____
7	_____	_____	7. _____
8	_____	_____	8. _____
9	_____	_____	9. _____
10	_____	_____	10. _____
11	Total Nonrefundable Tax Credits		11. _____

## EXEMPT CODES FOR SCHEDULE E

Description	Code	Description	Code
Interest and Dividends on US Govt. Obligations . . . . .	01E	Taxable Amount of Social Security . . . . .	07E
LA State Employees' Retirement Benefits . . . . .	02E	Native American Income . . . . .	08E
<i>Taxpayer Date Retired: _____ Spouse Date Retired: _____</i>		Start Savings Program Contribution . . . . .	09E
LA State Teachers' Retirement Benefits . . . . .	03E	Military Pay Exclusion . . . . .	10E
<i>Taxpayer Date Retired: _____ Spouse Date Retired: _____</i>		Road Home . . . . .	11E
Federal Retirement Benefits . . . . .	04E	Teacher Deduction . . . . .	12E
<i>Taxpayer Date Retired: _____ Spouse Date Retired: _____</i>		Recreation Volunteer . . . . .	13E
Other Retirement Benefits . . . . .	05E	Volunteer Firefighter . . . . .	14E
<i>Provide Name or Statute: _____</i>		Voluntary Retrofit Residential Structure . . . . .	16E
<i>Taxpayer Date Retired: _____ Spouse Date Retired: _____</i>		Other ( <i>Identify: _____</i> ) . . . . .	49E
Annual Retirement Income Exemp. for Taxpayers 65 or over. . . . .	06E		
<i>Provide name of pension or annuity: _____</i>			



**CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule F – Credit Codes**

Description	Code
Inventory Tax . . . . .	50F
Ad Valorem Natural Gas . . . . .	51F
Ad Valorem Offshore Vessels . . . . .	52F
Sound Recording Investment . . . . .	53F
Telephone Company Property . . . . .	54F
Prison Industry Enhancement . . . . .	55F
Urban Revitalization . . . . .	56F
Mentor-Protégé . . . . .	57F
Milk Producers . . . . .	58F
Technology Commercialization . . . . .	59F

**Schedule F – Credit Codes**

Description	Code
Historic Residential . . . . .	60F
Angel Investor . . . . .	61F
Musical and Theatrical Productions . . . . .	62F
Wind and Solar Energy Systems . . . . .	64F
School Readiness Child Care Provider . . . . .	65F
School Readiness Child Care Directors and Staff . . . . .	66F
School Readiness Business Supported Child Care . . . . .	67F
School Readiness Fees and Grants to Resource and Referral Agencies . . . . .	68F
Other Refundable Credit . . . . .	80F

**Schedule G – Credit Codes**

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
Qualified Playgrounds . . . . .	150
Debt Issuance . . . . .	155
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
Basic Skills Training . . . . .	212
Dedicated Research . . . . .	220
New Jobs Credit . . . . .	224

**Schedule G – Credit Codes**

Description	Code
Refunds by Utilities . . . . .	226
Eligible Re-entrants . . . . .	228
Neighborhood Assistance . . . . .	230
Cane River Heritage . . . . .	232
LA Community Economic Development . . . . .	234
Apprenticeship . . . . .	236
Motion Picture Investment . . . . .	251
Research and Development . . . . .	252
Historic Structures . . . . .	253
Digital Interactive Media . . . . .	254
Motion Picture Employment of 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





2008 Louisiana Refundable School Readiness Credit Worksheet

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under Louisiana Revised Statute 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 the age of six (6) who attended a child care facility that is participating in the Quality Star Rating program administered by the Louisiana Department of Social Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Do not complete this worksheet if you did not claim a Louisiana refundable child care credit on Form IT 540, Line 19.

- 1. Print the amount of 2008 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 31, Line 11 . . . . . 1 \_\_\_\_\_ .00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2008, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

Table with 2 columns: A Quality Rating, B Percentages for Star Rating. Rows include Five Star (200% (2.0)), Four Star (150% (1.5)), Three Star (100% (1.0)), Two Star (50% (.50)), and One Star (0% (.00)).

- 2. Print the number of your qualified dependents under the age of six (6) who attended a:
Five(5) Star Facility \_\_\_\_\_ and multiply the number by 2.0 . . . . . (i) \_\_\_\_\_ . \_\_\_\_\_
Four(4) Star Facility \_\_\_\_\_ and multiply the number by 1.5 . . . . . (ii) \_\_\_\_\_ . \_\_\_\_\_
Three (3) Star Facility \_\_\_\_\_ and multiply the number by 1.0 . . . . . (iii) \_\_\_\_\_ . \_\_\_\_\_
Two (2) Star Facility \_\_\_\_\_ and multiply the number by .50 . . . . . (iv) \_\_\_\_\_ . \_\_\_\_\_
3 Add lines (i) through (iv) and print 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 print the result here and on Form IT-540, Line 20. . . . . 4 \_\_\_\_\_ .00

On Form IT-540, Line 20 print 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 Quality Star rated facility.





### 2008 Louisiana Earned Income Credit (LA EIC) Worksheet

Louisiana Revised Statute 47:297.8 allows a refundable tax credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, who have a valid social security number, who have a qualifying child, or who are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

**Do not complete if you did not claim a Federal Earned Income Credit (EIC)**

- 1 Federal Earned Income Credit – Print the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 40a, OR Federal Form 1040, Line 64a. Leave blank if you did not claim a Federal Earned Income Credit (EIC) ..... 1 \_\_\_\_\_ .00
- 2 Multiply Line 1 above by 3.5% (.035), round to the nearest dollar, and print the result on Line 3. .... 2 **X .035**
- 3 Print this amount on Form IT-540, Line 21. .... 3 \_\_\_\_\_ .00

### 2008 Louisiana Property Insurance Credit Worksheet

Louisiana Revised Statute 47:297.7 allows a refundable tax credit of 7% (.07) of the property insurance premiums for individuals who paid an insurance premium for a homeowner’s insurance policy, a condominium owner’s insurance policy, or a tenant homeowner’s policy for their primary residence less the amount of the Louisiana Citizens Property Insurance assessment. The credit is calculated by subtracting the amount of the Louisiana Citizens Property Insurance assessment, which is also a refundable credit under La. R.S. 47:6025, from the amount of your property insurance premiums and multiplying the result by 7% (.07).

**Do not complete if you did not pay an insurance premium for a homeowner’s policy, a condominium owner’s policy, or a tenant homeowner’s policy for your primary residence for 2008. You must attach a copy of the declaration page of your insurance policy in order to claim these credits.**

- 1 Louisiana Property Insurance Premium – Print the amount of your premium for your homeowner’s policy, your condominium owner’s policy, or your tenant homeowner’s policy that you paid for your primary residence for 2008. .... 1 \_\_\_\_\_ .00
- 2 Louisiana Citizens Property Insurance Assessment – Print the amount of your Louisiana Citizens Property Insurance Assessment that appeared on your homeowner’s or property’s insurance declaration page on Line 2 of this worksheet. If you did not claim this credit by filing Form R-540INS, you are entitled to the credit as long as you paid the Louisiana Citizens Property Insurance Assessment on your homeowner’s policy or on your business property. Print the amount of your Louisiana Citizens Property Insurance Assessment on Form IT-540, Line 22. .... 2 \_\_\_\_\_ .00
- 3 Subtract Line 2 from Line 1 and print the result. .... 3 \_\_\_\_\_ .00
- 4 Multiply Line 3 by 7% (.07), round to the nearest dollar, and print the result on Line 5. .... 4 **x.07**
- 5 Print this amount on Form IT-540, Line 23. .... 5 \_\_\_\_\_ .00

