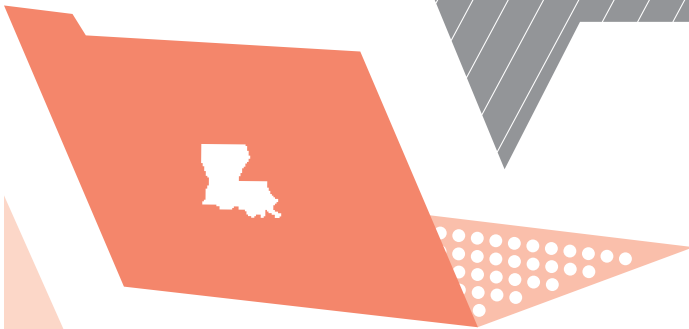


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2010 Louisiana RESIDENT Income Tax Booklet

Check your refund status at

revenue.louisiana.gov/refund

or by calling 1.888.829.3071 or 225.922.3270, AVAILABLE 24 HOURS A DAY.

You can also pay your Louisiana Individual Income Tax by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1.800.2PAY.Tax (1.800.272.9829).



Print your Social Security Number. 

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29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, 20 through 28 and print the result. Do not include amounts on 19A and 19B.	<input type="checkbox"/>
30	OVERPAYMENT – If Line 29 is equal to Line 18, print zero “0” on Lines 30 through 46 and go to Line 47. If Line 29 is greater than Line 18, subtract Line 18 from Line 29 and print the result here. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. If Line 29 is less than Line 18, print zero “0” on Lines 30 through 45 and go to Line 46.	
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 20 and check the box. <input type="checkbox"/>	
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero “0” here, subtract Line 30 from Line 31, and print the balance on Line 46.	

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30									
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31									
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32									
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DONATIONS OF LINE 32

33	The Military Family Assistance Fund – See instructions, page 20.	
34	Coastal Protection and Restoration Fund – See instructions, page 20.	
35	The Start Program – See instructions, page 20.	
36	Wildlife Habitat and Natural Heritage Trust Fund – See instructions, page 20.	
37	Louisiana Prostate Cancer Trust Fund – See instructions, page 20.	
38	Louisiana Animal Welfare Commission – See instructions, page 20. <input type="checkbox"/>	
39	Community - Based Primary Health Care Fund – See instructions, page 20.	
40	National Lung Cancer Partnership – See instructions, page 20.	
41	Louisiana Chapter of the National Multiple Sclerosis Society Fund – See instructions, page 21.	
42	TOTAL DONATIONS – Add Lines 33 through 41 and print the result.	

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34									
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35									
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36									
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41									
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42									
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REFUND DUE

43	SUBTOTAL – Subtract Line 42 from Line 32 and print the result. This amount of overpayment is available for credit or refund.	
44	AMOUNT TO BE CREDITED TO 2011 INCOME TAX – Print the amount of Line 43 that you wish to credit to 2011. CREDIT	
45	AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result. Use Address 2 on the next page. REFUND	

43									
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44									
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45									
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COMPLETE AND SIGN RETURN ON NEXT PAGE. 



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

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WEB

2010 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 50 percent of 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, print "home-schooled." Print 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.

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 <i>(add amounts in each column)</i>						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Student – Print 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.

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



 **ATTACH TO RETURN IF COMPLETED.**

Print your Social Security Number. 

SCHEDULE F – 2010 REFUNDABLE TAX CREDITS

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

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 – 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1 Print the amount of your federal income tax liability found on Federal Form 1040, Line 55. 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**

SCHEDULE G – 2010 NONREFUNDABLE TAX CREDITS Print your Social Security Number. 

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 states must be submitted with this schedule. Print the amount of the income tax liability paid to other states. Round to the nearest dollar.

1 

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 25 for definitions of these disabilities.

	Deaf	Loss of Limb	Mentally incapacitated	Blind	
2A Yourself	<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. 
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"/>	2E Multiply Line 2D by \$100 and print the result. 

* List dependent names here. >

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 percent and print the result. Round to the nearest dollar.

3B 

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Print the amount of eligible federal credits. See instructions, page 25.















4A 

4B Multiply Line 4A by 10 percent. 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. See instructions beginning on page 26.

Credit Description	Credit Code	Amount of Credit Claimed
5		5 
6		6 
7		7 
8		8 
9		9 
10		10 
11 OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14.		11 

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

Description	Code
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
Dedicated Research	220
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

Description	Code
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

