

# LOUISIANA FILE ONLINE

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[revenue.louisiana.gov/fileonline](https://revenue.louisiana.gov/fileonline)

Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With [Louisiana File Online](#) and direct deposit, you can receive your refund in 7 to 10 days.

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

# 2012 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

Spouse's

Area code and daytime telephone number

Your Date of Birth (mmddyyyy)

Spouse's Date of Birth (mmddyyyy)

**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



6350

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63503      66      12312012

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

Table with 2 columns: Line number and Description. Includes lines 7, 8A, 8B, 8C, 9, 10, 11.

Input boxes for lines 7, 8A, 8B, 8C, 9, 10, 11

Table with 2 columns: Line number and Description. Includes lines 12A through 15.

Input boxes for lines 12A through 15

Table with 2 columns: Line number and Description. Includes lines 16, 17, 18.

Input boxes for lines 16, 17, 18

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

Input boxes for last name characters

CONTINUE ON NEXT PAGE.



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

Table with 3 columns: Line number, Description, and Amount. Includes sections for Refundable Tax Credits (19-23) and Payments (24-28).

Input boxes for lines 19-23, each with a comma separator and a .00 ending.

Table with 3 columns: Line number, Description, and Amount. Includes sections for Payments (24-28) and Refundable Tax Credits (29-33).

Input boxes for lines 24-28, each with a comma separator and a .00 ending.

Table with 3 columns: Line number, Description, and Amount. Includes sections for Refundable Tax Credits (29-33) and Refund Due (34-36).

Input boxes for lines 29-33, each with a comma separator and a .00 ending.

Table with 3 columns: Line number, Description, and Amount. Includes sections for Refund Due (34-36).

Input boxes for lines 34-36, each with a comma separator and a .00 ending.

COMPLETE AND SIGN RETURN ON NEXT PAGE.



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

4-character name input boxes

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6352



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Line number and Description. Lines 37-46 include categories like 'AMOUNT YOU OWE', 'ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND', 'INTEREST', 'DELINQUENT FILING PENALTY', 'UNDERPAYMENT PENALTY', and 'BALANCE DUE LOUISIANA'.

Payment grid with 2 columns: Line number and Amount. Each row has boxes for dollars, cents, and a .00 total.

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.

4-character name input boxes

Individual Income Tax Return Calendar year return due 5/15/2013

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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6353



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE D – 2012 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 32 of Form IT-540.

Line 1: Adjusted Overpayment- From IT-540, Line 32. Amount: 00

Table with 20 rows for donations. Rows 2-19 list various organizations like 'The Military Family Assistance Fund', 'Coastal Protection and Restoration Fund', etc. Row 20 is 'TOTAL DONATIONS'. Amounts are entered in boxes on the right.

DONATIONS OF LINE 1



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6355

**ATTACH TO RETURN IF COMPLETED.**

**SCHEDULE E – 2012 ADJUSTMENTS TO INCOME**

Enter your Social Security Number.

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Check box if amount is less than zero.	<input type="checkbox"/>
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS	
2A	RECAPTURE OF START CONTRIBUTIONS <input type="checkbox"/>	
3	TOTAL – Add Lines 1, 2, and 2A.	

1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**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. See instructions beginning on page 23.

Exempt Income Description		Code	Amount
4A		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4B		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4C		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4D		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4E		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4F		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4G		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4H		<input type="text"/> <input type="text"/> <b>E</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4I	<b>EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX</b> – Add Lines 4A through 4H.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4J	<b>FEDERAL TAX APPLICABLE TO EXEMPT INCOME</b> – Use Option 1 or Option 2, see instructions.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4K	<b>EXEMPT INCOME</b> – Subtract Line 4J from Line 4I. <input type="checkbox"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5A	<b>LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT</b> – Subtract Line 4K from Line 3.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5B	<b>IRC 280C EXPENSE ADJUSTMENT</b>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5C	<b>LOUISIANA ADJUSTED GROSS INCOME</b> – Subtract Line 5B from Line 5A. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Description - See instructions beginning on page 24.	Code
Interest and Dividends on US Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	03E
Federal Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	04E
Other Retirement Benefits Provide name or statute: _____ Taxpayer date retired: _____ Spouse date retired: _____	05E
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E
Taxable Amount of Social Security	07E
Native American Income	08E

Description - See instructions beginning on page 24.	Code
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Other, see instructions, page 25. Identify: _____	49E



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## 2012 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.	\$





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE F – 2012 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 26.

Table with 3 columns: Credit Description, Code, Amount of Credit Claimed. Includes rows 2-7 and a summary row 7 for OTHER REFUNDABLE TAX CREDITS.

Grid of refundable credit options with columns for Description and Code. Includes categories like Inventory Tax, Mentor-Protégé, Wind and Solar Energy Systems, etc.

SCHEDULE H – 2012 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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6357

Enter your Social Security Number.

**SCHEDULE G – 2012 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	
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.		

2A	Yourself	Deaf	Loss of Limb	Mentally incapacitated	Blind	2D	Enter 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"/>			
* List dependent names here. >						2E	Multiply Line 2D by \$100.	

3	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS		
3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A	
3B	Multiply Line 3A by 40 percent. Round to the nearest dollar.	3B	
4	CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
4A	Enter the amount of eligible federal credits.	4A	
4B	Multiply Line 4A by 10 percent. Enter 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 28.

	Credit Description	Credit Code	Amount of Credit Claimed
5			
6			
7			
8			
9			
10			
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.		

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
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
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

