

LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

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 within 21 days.

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

2013 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 SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth (mmdyyy)

Spouse's Date of Birth (mmdyyy)

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



6451



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number. () () () () () () () () () ()

() () () () () () () () () ()

REFUNDABLE TAX CREDITS	19	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 31, and Refundable Child Care Credit Worksheet.
	19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
	19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
	20	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet. 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>
	21	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.
	22	LOUISIANA CITIZENS INSURANCE CREDIT <input type="checkbox"/>
	23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7

19 () () () () () () () () () () .00

19A () () () () () () () () () () .00

19B () () () () () () () () () () .00

20 () () () () () () () () () () .00

21 () () () () () () () () () () .00

22 () () () () () () () () () () .00

23 () () () () () () () () () () .00

PAYMENTS	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.
	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012
	26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2013
	27	AMOUNT PAID WITH EXTENSION REQUEST <input type="checkbox"/>

24 () () () () () () () () () () .00

25 () () () () () () () () () () .00

26 () () () () () () () () () () .00

27 () () () () () () () () () () .00

28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 27. Do not include amounts on Lines 19A and 19B.
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 36.
30	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37 and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29. If Line 30 is greater than Line 29, subtract Line 29 from Line 30, and enter the balance on Line 36.
32	TOTAL DONATIONS – From Schedule D, Line 26

28 () () () () () () () () () () .00

29 () () () () () () () () () () .00

30 () () () () () () () () () () .00

31 () () () () () () () () () () .00

32 () () () () () () () () () () .00

REFUND DUE	33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.
	34	AMOUNT OF LINE 33 TO BE CREDITED TO 2014 INCOME TAX CREDIT
	35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. If mailing to LDR, use Address 2 on the next page. Enter a “1” in box if you want to receive your refund on a MyRefund card. REFUND <input type="checkbox"/> Enter a “2” in box if you want to receive your refund by paper check. Enter a “3” in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund on a MyRefund Card.

33 () () () () () () () () () () .00

34 () () () () () () () () () () .00

35 () () () () () () () () () () .00

DIRECT DEPOSIT INFORMATION

Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number () () () () () () () () () () Account Number () () () () () () () () () ()

COMPLETE AND SIGN RETURN ON NEXT PAGE. ()



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

WEB

6453



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Line number (36-46) and Description (AMOUNT YOU OWE, ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND, etc.)

PAY THIS AMOUNT.

Grid of input boxes for amounts due, with columns for dollars, cents, and a .00 total column.

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.

Hand icon and 4-character name input boxes

Individual Income Tax Return Calendar year return due 5/15/2014

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

WEB

6454



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D – 2013 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 31 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 31 of Form IT-540.

1	Adjusted Overpayment- From IT-540, Line 31		1	
---	--	--	---	--

DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2		14	Louisiana Association of United Ways/LA 2-1-1	14	
	3	Coastal Protection and Restoration Fund	3		15	Center of Excellence for Autism Spectrum Disorder	15	
	4	SNAP Fraud and Abuse Detection and Prevention Fund	4		16	Alliance for the Advancement of End of Life Care	16	
	5	The START Program	5		17	American Red Cross	17	
	6	Wildlife Habitat and Natural Heritage Trust Fund	6		18	New Opportunities Waiver Fund	18	
	7	Louisiana Cancer Trust Fund	7		19	Friends of Palmetto Island State Park	19	
	8	Louisiana Animal Welfare Commission	8		20	Dreams Come True, Inc.	20	
	9	National Lung Cancer Partnership	9		21	Louisiana Coalition Against Domestic Violence, Inc.	21	
	10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	10		22	Decorative Lighting on the Crescent City Connection	22	
	11	Louisiana Food Bank Association	11		23	Operation and Maintenance of the New Orleans Ferries	23	
	12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12		24	Louisiana National Guard Honor Guard for Military Funerals	24	
	13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13		25	Bastion Community of Resilience	25	

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 32.		26	
----	--	--	----	--



2013 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
-----------	-----------------------------

- 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%
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 – 2013 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.

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, and 2 through 6. Also, enter this amount 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 – Non-Leased	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	Digital Interactive Media & Software	73F
Urban Revitalization	56F	Musical and Theatrical Productions	62F			Wind and Solar Energy Systems – Leased	74F
						Other Refundable Credit	80F

SCHEDULE H – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1 Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55 plus the tax amount from Federal Form 8960, Line 17. **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**



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

WEB 6457

2013 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
-----------	------------------------

Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 31.

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2013 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

- 2.** For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2013 in column G. See the definitions on page 31 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2013 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 19A.	3	.00																												
4	Enter your earned income. See the definitions on page 31.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 19B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540, Line 19.	11	.00																												



2013 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
-----------	------------------------

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 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 age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family 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 Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 19.

1. Enter the amount of 2013 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11 1 _____ **.00**

Using the Star Rating of the child care facility that your qualified dependent attended during 2013, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____

3. Add lines (i) through (iv) and enter 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 enter the result here and on Form IT-540, Line 20. 4 _____ **.00**

On Form IT-540, Line 20 enter 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 star rated facility.

2013 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 38a , OR Federal Form 1040, Line 64a. 1 _____ **.00**

2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**

3. Enter this amount on Form IT-540, Line 21 3 _____ **.00**

