



**Revenue Information Bulletin No. 08-010
May 6, 2008
Individual Income Taxes**

**Louisiana's Filing Requirements for Federal Returns Filed to Receive Federal
Economic Stimulus Payment**

Louisiana Revised Statute 47:101(A)(1) states that all individuals required to file a federal individual tax return shall be required to file a Louisiana individual income tax return. However, Louisiana does not consider certain federal individual income tax returns filed solely for the purpose of receiving the one-time stimulus payments provided by the Federal Economic Stimulus Act as a return that would require the filing of a Louisiana individual income tax return.

The Internal Revenue Service has issued Revenue Procedure 2008-21 advising individuals and families with at least \$3,000 of income from any combination of earned income, Social Security, retirement or disability benefits, certain Railroad retirement benefits, or disability compensation, disability pension, or survivor benefits paid by the Veterans Affairs that a federal individual income tax return must be filed in order to be eligible to receive their 2008 economic stimulus payment. To aid in identifying the returns filed by these persons for this purpose, the Internal Revenue Service asks that Federal Form 1040A be filed and that "Stimulus Payment" be written across the top of the form. The payments being issued in accordance with the Economic Stimulus Act are strictly provided and administered through the Internal Revenue Service and are not a state program.

Some of these persons having at least \$3,000 of qualified income would not ordinarily be required to file a federal individual income tax return nor would they be required to file a Louisiana individual income tax return. Because these persons are now being required to file a return for the purpose of receiving this payment, Louisiana will not consider these federal returns as a prerequisite for the filing of a Louisiana individual income tax return.

If you have any questions concerning the requirements for the filing of Louisiana individual income tax returns, please call the Taxpayer Services Division at 225-219-2200 or the Tax Administration Division at 225-219-2690.

Cynthia Bridges
Secretary

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