

# 2003 LOUISIANA Resident

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS.

You can file this return electronically.



www.revenue.louisiana.gov

For name change, mark box.

For address change, mark box.

For decedent filing, mark box.

Your first name and initial	Last name
If joint return, spouse's name and initial	Last name
Present home address (number and street including apartment number or rural route)	
City, town, or APO	State ZIP


Your Social Security Number

Spouse's Social Security Number

### IMPORTANT!

You must print your SSN(s) above in same order as shown on federal return.

If this is an amended return, mark this box.

**FILING STATUS:** Print the appropriate number in the filing status box. It must agree with your federal return.

Print a "1" in box if **single**.

Print a "2" in box if **married filing jointly**.

Print a "3" in box if **married filing separately**.

Print a "4" in box if **head of household**.\*

Print a "5" in box if **qualifying widow(er)**.

\* If the qualifying person is not your dependent, print name here.

**6 EXEMPTIONS:** You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return.

Yourself  65 or older  Blind

Spouse  65 or older  Blind

C Number of dependents (Print number from Line 6C of federal return, print names below.) 6C

D Total exemptions (Total of 6A, 6B, and 6C.) 6D

Total of 6A & 6B

## COMPUTATION OF TAX

7	FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040EZ, Line 4, OR federal Form 1040A, Line 21, OR federal Form 1040, Line 34, OR federal Telefile worksheet, Line "I". If Louisiana Schedule E is used, print the amount from Line 5. Mark the box showing Schedule E was used. If your federal adjusted gross income is less than zero, print "0".	<input type="checkbox"/> From Louisiana Schedule E, attached	7							.00
8	LESS FEDERAL INCOME TAX - See instructions on page 11.		8							.00
9	YOUR LOUISIANA TAX TABLE INCOME - Subtract Line 8 from Line 7. If less than zero, print "0". Use this figure to find your tax in the tax tables.		9							.00
10	YOUR LOUISIANA INCOME TAX - Print the amount from the tax table that corresponds with your filing status.		10							.00
11	TOTAL NONREFUNDABLE TAX CREDITS FROM LOUISIANA SCHEDULE A - PART 1, LINE 7.		11							.00
12A	ADJUSTED LOUISIANA INCOME TAX - Subtract Line 11 from Line 10. If not required to file a federal return, or if less than zero, print "0".		12A							.00
12B	CONSUMER USE TAX - You must mark one of these boxes. <input type="checkbox"/> No use tax owed <input type="checkbox"/> Amount from Consumer Use Tax Worksheet.		12B							.00
12C	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 12A and 12B.		12C							.00
13A	TOTAL LOUISIANA INCOME TAX WITHHELD IN 2003 - Attach Form(s) W-2.		13A							.00
13B	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS FROM LOUISIANA SCHEDULE A - PART 2, LINE 5.		13B							.00
13C	TOTAL PAYMENTS - Add Lines 13A and 13B.		13C							.00
14	AMOUNT YOU OWE - If Line 12C is greater than 13C, subtract Line 13C from Line 12C.		14							.00
14A	TOTAL INTEREST AND PENALTY FROM INTEREST AND PENALTY CALCULATION SCHEDULE, LINE 5. (Attach Schedule to return.)		14A							.00
14B	BALANCE DUE LOUISIANA - Add Lines 14 and 14A. <b>Make check payable to Louisiana Department of Revenue and mail to PO Box 3550, Baton Rouge, LA 70821-3550. (Attach voucher.)</b> <b>PAY THIS AMOUNT.</b>		14B							.00
15	OVERPAYMENT - If Line 13C is greater than Line 12C, subtract Line 12C from Line 13C. This is the amount Louisiana owes you.		15							.00
16A	Amount of Line 15 you want <b>DONATED</b> . Print the total from Schedule D, Line 5. (Attach Schedule D.)		16A							.00
16B	Amount of Line 15 you want <b>REFUNDED</b> to you. <b>Mail return to Louisiana Department of Revenue, PO Box 3440, Baton Rouge, LA 70821-3440.</b>		16B							.00
16C	Amount of Line 15 you want <b>CREDITED</b> to 2004 tax.		16C							.00

Signature required on back

Please paperclip W-2s and schedules here.



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# NONREFUNDABLE TAX CREDITS

# 2003 LOUISIANA SCHEDULE A - PART 1

**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 for the entire year**. **A copy of the return filed with the other state(s) must be submitted with this schedule.**  
 Print the amount of the paid income tax liabilities to other state(s). Round to the nearest dollar. .. 1 ▶  ,  ,  .

**2 CREDIT FOR CERTAIN DISABILITIES** - Mark an "X" in the appropriate box(es).  
 Only one credit is allowed per person. **See instructions for definitions of these disabilities.**

	Deaf	Loss of limb	Mentally incapacitated	Blind
<b>2A Yourself</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2B Spouse</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2C Dependent *</b> .....	<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. Only one credit is allowed per person. .... **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 equipment donated. **Attach Form R-3400.** ..... **3A** ▶  ,  ,  .

**3B** Multiply Line 3A by 40% (.40) and print the result. Round to nearest dollar. .... **3B** ▶  ,  ,  .

**4 CREDIT FOR CERTAIN FEDERAL CREDITS**

**4A** See instructions, page 12. .... **4A** ▶  ,  ,  .

**4B** Multiply Line 4A by 10% (.10). Print the result or \$25, whichever is less. This line is limited to \$25. .... **4B** ▶  ,  .

**5 CHILD CARE CREDIT** - See worksheet, page 23. .... **5** ▶  ,  ,  .

**6 OTHER CREDITS** - See instructions, pages 12 and 13. Attach authorization and proof of payment. .... **6** ▶  ,  ,  .

**7 TOTAL NONREFUNDABLE CREDITS AGAINST LOUISIANA TAX**  
 Add Lines 1, 2E, 3B, 4B, 5, and 6. Print the result here and on Line 11 of Form IT-540. .... **7** ▶  ,  ,  .

# REFUNDABLE TAX CREDITS AND PAYMENTS

# SCHEDULE A - PART 2

**1 PAYMENTS ON 2003 DECLARATIONS, CREDIT CARRIED FORWARD FROM 2002, COMPOSITE PARTNERSHIP PAYMENTS, AND PAYMENTS WITH EXTENSIONS.** ..... **1** ▶  ,  ,  .

**2 INVENTORY TAX CREDIT**

**2A** ▶  ,  .  **2B** ▶  ,  .

**2B CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES** - See instructions page 13.

**3 PRISON INDUSTRY ENHANCEMENT PROGRAM CREDIT.** - See instructions, page 13. .... **3** ▶  ,  ,  .

**4 CHILD CARE CREDIT.** - See worksheet, page 23. .... **4** ▶  ,  ,  .

**5 TOTAL REFUNDABLE CREDITS AND PAYMENTS.** - Add Lines 1, 2, 3, and 4. Print the result here and on Line 13B of Form IT-540. .... **5** ▶  ,  ,  .

Please sign here.

Mark this box if this is your first time to file.

**Do Not Submit A Photocopy Of This Return.**

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. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing joint, both Social Security Numbers may be submitted.

Your signature	Date	Your occupation	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Spouse's occupation	Telephone number of paid preparer	Date

Area code and daytime telephone number

**MAIL REFUNDS TO:**  
 Department of Revenue  
 P. O. Box 3440  
 Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of PAID preparer

**Individual Income Tax Return**  
 Calendar year returns due 5/17/2004

**MAIL PAYMENTS TO:**  
 Department of Revenue  
 P. O. Box 3550  
 Baton Rouge, LA 70821-3550

**Do Not Submit A Photocopy Of Your Federal Return.**

6420

**For office use only.**

Extension claimed  Field flag

Routing code



**CONSUMER USE TAX WORKSHEET** **CALENDAR YEAR 2003**

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from: catalogs, television, internet, outside the U.S., and another state (and used in Louisiana).

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

1. Taxable purchases .....	\$	<u>                    .00</u>
Tax rate (8%) .....		<u>                    X .08</u>
2. <b>Total Use Tax owed</b> .....	\$	<u>                    .00</u>

Print here and on Line 12B on the front of the return.

**INTEREST AND PENALTY CALCULATION SCHEDULE** Attach to return if completed.

1 INTEREST (Line 5 of the Interest Calculation Worksheet, page 14.) .....	1	_____
2 DELINQUENT PENALTY (Line 7 of the Delinquent Penalty Calculation Worksheet, page 14.) .....	2	_____
3 LATE PAYMENT PENALTY (Line 7 of Late Payment Penalty Calculation Worksheet, page 14.) .....	3	_____
4 UNDERPAYMENT PENALTY (See instructions for Interest and Penalty Worksheet, page 14 and/or Form R-210.) .....	4	_____
5 TOTAL (Add Lines 1 through 4 and enter here and on Line 14A of Form IT-540.) .....	5	_____

If you would like to make donations, please complete the following schedule. Attach to return if completed.  
**DONATION SCHEDULE** **2003 LOUISIANA SCHEDULE D**

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 15 of Form IT-540 to the below listed organizations. Print on Lines 1, 2, 3, and 4 the portion of your overpayment you wish to donate. The total on Line 5 cannot exceed the amount of overpayment on Line 15 of Form IT-540.

1 Wildlife Habitat and Natural Heritage Trust Fund. ....	1	▶	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2 Louisiana Cancer Trust Fund - Prostate Cancer .....	2	▶	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3 Louisiana Animal Welfare Commission .....	3	▶	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4 Louisiana Housing Trust Fund .....	4	▶	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5 Total Donations - Add Lines 1, 2, 3 and 4. Print here and on Line 16A of Form IT-540. ....	5		<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

**CHILD CARE CREDIT SCHEDULE** Attach to return if completed.

1 Amount of Child Care Credit from federal Form 1040, Line 45 or federal Form 1040A, Line 29 .....	1	▶	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2 Allowable nonrefundable credit (From the Child Care Credit Worksheet on page 23.) Enter here and on Line 5 of Nonrefundable Tax Credits – Schedule A, Part 1. ....	2		<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3 Allowable refundable credit (From Line 4 of the Child Care Credit Worksheet on page 23.) Enter here and on Line 4 of Refundable Tax Credits – Schedule A, Part 2. ....	3		<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>



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**ADJUSTMENTS TO INCOME**

**2003 LOUISIANA SCHEDULE E**

<p>1 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040EZ, Line 4, <b>OR</b> federal Form 1040A, Line 21, <b>OR</b> federal Form 1040, Line 34, <b>OR</b> federal Telefile worksheet, Line "I". If less than zero, print "0". ..... 1 ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>2 INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS - Print the amount of interest and dividend income not reported on your federal return that is taxable to Louisiana. See instructions, page 23. .... 2 ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>2A RECAPTURE OF START CONTRIBUTIONS ..... 2A ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>3 TOTAL - Add Lines 1, 2, and 2A. .... 3</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4 NONTAXABLE INCOME - Print on each line the amount of income included in Line 1 above that is not taxable by Louisiana. If less than zero, print "0".</p>													
<p>4A INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS .... 4A ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4B LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired: _____) ..... 4B ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4C LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired: _____) ..... 4C ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4D1 FEDERAL RETIREMENT BENEFITS (Date retired: _____) ..... 4D1 ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4D2 OTHER RETIREMENT BENEFITS (Date retired: _____) <b>You must print the name of the retirement system whose benefits you are receiving that are specifically exempt from Louisiana income tax. Print name below.</b> ..... 4D2 ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4E ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. See instructions for worksheet and computation, page 24. <b>You must print the name of pension(s) or annuity(ies) below.</b> ..... 4E ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4F TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS Print the amount shown on your federal Form 1040, Line 20b, <b>OR</b> federal Form 1040A, Line 14b. .... 4F ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4G NATIVE AMERICAN INCOME - See instructions, page 24. .... 4G ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4H OTHER: List the source and amount of other income that Louisiana cannot tax. <b>Do not list active federal or military income or income earned in another state. (See instructions.) Note: Credit for taxes paid to other states is claimed on Nonrefundable Tax Credits Schedule A - Part 1, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA.</b> ..... 4H ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4I START SAVINGS PROGRAM CONTRIBUTION See instructions, page 24. .... 4I ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4J MILITARY PAY EXCLUSION See instructions, page 24. .... 4J ▶</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4K TOTAL - Add Lines 4A through 4J. .... 4K</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4L FEDERAL TAX APPLICABLE TO EXEMPT INCOME See instructions, page 24. This amount cannot exceed the amount on Line 8 of Form IT-540. .... 4L</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>4M NONTAXABLE INCOME - Subtract Line 4L from Line 4K. .... 4M</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
<p>5 LOUISIANA ADJUSTED GROSS INCOME - Subtract Line 4M from Line 3. Print the result here and on Line 7 of Form IT-540. Mark the box on Line 7 of Form IT-540 indicating that Schedule E was used. .... 5</p>	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												

