

2003 LOUISIANA

THIS BOOKLET CONTAINS 2 TAX FORMS.

INCOME TAX RETURN

NONRESIDENT AND PART-YEAR RESIDENT FORM



Access information about the Department of Revenue on the World Wide Web at www.revenue.louisiana.gov

Check the status of your refund or request forms by calling **1-888-829-3071**. This toll-free number is available 24 hours a day. For local calls within the Baton Rouge area, call **922-3270**.



**GENERAL INFORMATION FOR FILING YOUR
2003 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
INDIVIDUAL INCOME TAX RETURN**

Important: If provided, taxpayers should file the pre-printed tax form imprinted with their name and address. Please print in black ink only.

WHO MUST FILE A RETURN (Form IT-540B)

1. Any nonresident or part-year resident with income from Louisiana sources who is required to file a federal individual income tax return must file a Louisiana return reporting income earned in 2003. Any nonresident and any individual who was a resident for part of the year and a nonresident the remainder of the year must report his income from all sources for the period during which he was a resident, plus all income from Louisiana sources for the period he was a nonresident, on Form IT-540B.
2. Any taxpayer who has overpaid his tax through withholding, declaration of estimated tax, or composite partnership payments made on behalf of the taxpayer must file a return to obtain a refund or credit.
3. Any military personnel whose home of record is Louisiana and who meets the filing requirements of 1 or 2 above must file a return regardless of where he was stationed. If you are single, you should file a resident return (Form IT-540) and report all of your income to Louisiana. Military personnel may be entitled to exclude certain income. Please see instructions for Line 8, page 7.

If you are married and both you and your spouse are residents of the State of Louisiana, you should file a resident return (Form IT-540) and report all of your income to Louisiana. If you are married and one of you is not a resident of Louisiana, you have the option of filing a resident (Form IT-540) or nonresident (Form IT-540B) return. You may choose the option that is more beneficial to your current situation.

If an income tax liability was paid to another state on nonmilitary income and income earned by a spouse, Louisiana taxpayers are allowed a credit for this liability, provided such income is included on the Louisiana return. Any military personnel whose domicile is not Louisiana must report any nonmilitary Louisiana source income on Form IT-540B.

4. Surviving Spouses, Executors, Administrators, or Legal Representatives – You must file a final return for a decedent (a person who died) if both of the following are true: you are the surviving spouse, executor, administrator, or legal representative; and, the decedent met the filing requirements at the date of death. Mark the decedent box on the face of the return and attach a copy of the death certificate along with Form R-6642. (Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer)
5. EXCEPTION – NON-RESIDENT PROFESSIONAL ATHLETES – A professional athlete that either plays for a professional sports franchise or is a member of a professional sports association or league must file Form IT-540B-NRA instead of Form IT-540B. For further information, visit the Department's website at www.revenue.louisiana.gov. You may obtain forms via the website or at any location of the Department. The locations are listed on the back cover of the booklet.

FORMS

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at www.revenue.louisiana.gov. The locations are listed on the back cover of this booklet.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended Louisiana return. A corrected return, Form IT-540B, for the tax year being amended should be submitted along with an explanation of the change(s) and a copy of the federal amended return, federal Form 1040X, if one was filed. The form should be clearly marked with an "X" in the "Amended Return" box. Do not make any adjustments for refunds received or for payments made with original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted.

WHEN TO FILE AND PAY TAX

1. A calendar year return is due on or before May 17, 2004.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

WHERE TO FILE AND PAY TAX

For all returns: Print your Social Security Number on any correspondence. As well, on a joint return, print the Social Security Numbers in the same order that you listed them on your federal return.

Returns reflecting a refund should be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

Returns for which a payment is due should be mailed to P.O. Box 3550, Baton Rouge, LA 70821-3550. Please complete the payment voucher below and mail it with your remittance. Please do not send cash and **print your Social Security Number(s) on the check or money order.**

EXTENSION OF TIME FOR FILING A RETURN

Louisiana recognizes the extension granted by the Internal Revenue Service. Attach a copy of your automatic or approved federal extension to your Louisiana income tax return. Use Form R-6465 for requesting an extension beyond the date required for filing your federal return. The form is available on the Department's website. **An extension only extends the time to file the return, not the time to pay any tax that may be due.**

INSTALLMENT AGREEMENT – An installment agreement is available should you be unable to pay the balance in full by the due date. An installment request, Form R-19025 is available on the Department's website at www.revenue.louisiana.gov. The installment request must be submitted along with a minimum payment of 20 percent of the total amount owed.

INTEREST AND PENALTIES – See Interest and Penalty Calculation Worksheet, page 10.

KEEP YOUR RECORDS

Taxpayers should keep copies of federal and state returns and W-2 statements for four years. Do not submit a copy of your federal return, unless requested by the Department.

2003

Louisiana Income Tax Payment Voucher

Name
Spouse's Name
Address
City, State, ZIP

Print in order as listed on return.

Your Social Security Number (1)

Your spouse's Social Security Number (2)

Make payment to:
Louisiana Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550
Do not send cash.

AMOUNT ENCLOSED ▶

| |
|---|
| ● |
|---|

Please include your Social Security Number on your payment.

Mail date

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

6435

For office use only.



INSTRUCTIONS FOR PREPARING YOUR 2003 Nonresident and Part-year Resident Individual Income Tax Return, Form IT-540B

ABOUT THIS FORM

If you were a nonresident of Louisiana or a resident of Louisiana for only part of the year and a portion of the income reported on your federal return is taxable to Louisiana, you should complete Form IT-540B. If you are a nonresident professional athlete, do not prepare this form, use Form IT-540B-NRA.

1. If provided, use the pre-addressed copy of the return imprinted with the taxpayer's name(s) and address.
2. Write amounts only on those lines that are applicable.
3. Use only a black ink pen. Do not use red ink, or pencil.
4. Because this form is read by a machine, please print your numbers inside the boxes like this:



5. All numbers should be rounded to the nearest dollar and numbers should **NOT** be printed over the zeros printed in the handprint boxes used to designate cents.
6. To avoid any delay in processing, use this form for **2003** only.
7. If you are filing an amended return, mark an "X" in the "Amended Return" box.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER – Print your Social Security Number(s) in the space provided. Using the pre-addressed return helps identify your account, saves processing time, and speeds refunds. If you did not receive a booklet that was pre-addressed, print your name(s), address, and Social Security Number(s) on your return. **If your name and/or address has changed since last year's return (for example, new spouse), please mark the appropriate box.** If married, please give Social Security Numbers for both you and your spouse. List in the same order as they were listed on your federal return.

LINES 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). If your filing status is Head of Household, you must show the name(s) of the qualifying person(s) in the space provided if that person is not a dependent. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

LINE 6 – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return unless you are listed as a dependent on someone else's return or you are 65 or over or blind. You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return. This box has been marked for you. Print in the box provided on Line 6D the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

LINE 7 – Print the amount of your federal adjusted gross income. This amount is taken from federal Form 1040EZ, Line 4, **OR** federal Form 1040A, Line 21, **OR** federal Form 1040, Line 34, **OR** federal Telefile worksheet, Line "I". If your federal adjusted gross income is less than zero, print "0."

LINE 8 – Print the total income taxable to Louisiana. On a separate sheet of paper, prepare a schedule that lists the items of income taxable to Louisiana. Please include on the schedule your name, Social Security Number, and spouse's name and Social Security Number if applicable, along with an explanation of taxable Louisiana income. Nonresidents must report all income from Louisiana

sources. Any individual who was a resident of Louisiana for only part of the year must report his income from all sources for the period during which he was a resident, plus all income from Louisiana sources for the period he was a nonresident. A taxpayer over 65 who received retirement or annuity income may be able to exclude up to \$6,000 of this income from Louisiana income tax. This income is reported on federal Form 1040A, Lines 11b and 12b, **OR** federal Form 1040, Lines 15b and 16b which is taxable to Louisiana. As well, up to \$6,000 of disability income for a permanent total disability may be excluded. Please contact the Department for further information. If you (and/or your spouse) served in the armed services of the United States and were a part-year resident, you may be able to exempt military compensation earned outside of Louisiana during the time your home of record was Louisiana. If you have 120 or more consecutive days on active duty as a member of the armed services of the United States, the compensation paid to you (and/or your spouse) by the armed services while serving outside of Louisiana is exempt from Louisiana income tax. Example: As of January 1, 2003, your home of record is Louisiana. On January 15, 2003, you went on active duty out-of-state and continuously remained on active duty past May 13, 2003. (119 days). Up to \$29,999 of compensation paid to you (and/or your spouse) by your branch of the armed services may be exempt from Louisiana income tax. The exempt portion is that amount of compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty. In the above example, if you served 40 days in Louisiana and the remainder of duty outside of Louisiana, income from the 41st day forward is exempt once you have served 120 plus consecutive days of active duty. Please attach a copy of your official orders, including endorsements, that establish your 120 plus consecutive days of out-of-state active duty.

If you have any "Adjustments to Income" on your federal tax return that apply to Louisiana income, that amount should be shown on the schedule. Gambling losses are not an adjustment to income.

If Line 8 is less than zero, print "0".

LINE 9 – Divide Line 8 by Line 7. Carry out two decimal places in the percentage; for example, 48.32 percent. **DO NOT ROUND UP.** The percentage cannot exceed 100 percent. When federal adjusted gross income is less than Louisiana income, the ratio shall be one hundred percent. (R.S. 47:293(7))

LINE 10A – Print the amount of your federal tax liability on this line. This amount is taken from your federal return. Each federal return is listed below:

Federal Form **1040EZ** filers: This amount is taken from Line 10.

Federal Form **1040A** filers: This amount is taken from Line 36.

Federal Form **1040** filers: This amount is taken from Line 54, less the amount from Form 4972 included on Line 41.

Federal **Telefile**: This amount is taken from the right hand column of Line K of the federal Telefile worksheet, [Line K (2) Tax].

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit claimed on federal Form 1040, Line 44. If this additional deduction is claimed, no special allowable credit may be claimed on Line 13.

LINE 10B – Multiply Line 10A by the ratio on Line 9 and print the result. This is the amount of federal income tax deduction applicable to your Louisiana income.

LINE 11 – Subtract Line 10B from Line 8 and print the result. If less than zero, print "0".

**LINE 12 – Calculate your Louisiana tax by using the Tax Computation Worksheet.
DO NOT USE RESIDENT TAX TABLES. USE WORKSHEET BELOW.**

| TAX COMPUTATION WORKSHEET (Keep this worksheet for your records.) | | | | | |
|--|-----------|--|-----------|-----------|-----------|
| A Taxable Income: Print the amount from Line 11 of Form IT-540B. | | | | A | 00 |
| B First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), print \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), print amount from Line A. | | | B | 00 | |
| C 1. Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500. | C1 | | 00 | | |
| 2. Credit for Dependents: Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Line 6C of Form IT-540B. | C2 | | 00 | | |
| 3. Total: Add Lines C1 and C2 and print the result. | C3 | | 00 | | |
| D Ratio: Enter the ratio from Form IT-540B, Line 9. | D | | % | | |
| E Allowable Deduction: Multiply Line C3 by the ratio on Line D. | | | | E | 00 |
| F Taxable First Bracket: Subtract Line E from Line B. Multiply balance by 2% (.02) and print the result in the TAX column. | | | | F | 00 |
| G Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$12,500 (\$25,000 if filing status is 2 or 5) whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04) and print the result in the TAX column. | | | | G | 00 |
| H Third Bracket: Subtract \$25,000 (\$50,000 if filing status is 2 or 5) from Line A and print balance. If less than zero, enter zero. Multiply the balance by 6% (.06) and print the result in the TAX column. | | | | H | 00 |
| I Total Tax: Add the amounts in the TAX column on Lines F, G, and H. Print here and on Line 12 of Form IT-540B. | | | | I | 00 |

LINE 13 - You may reduce your tax liability by the following credits. Attach a schedule and an explanation for any credit taken.

1 - CREDIT FOR CERTAIN DISABILITIES – (R.S. 47:297(A)) A credit of \$100 against the tax is permitted for the taxpayer, spouse, or dependent who is blind, deaf, mentally incapacitated, or has lost the use of a limb. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, **a physician’s statement certifying the disability is required.** If one is not submitted with the return, it will be requested later. For purposes of this credit, DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication. LOSS OF LIMB is defined as one who has lost one or both hands at or above the wrist or one or both feet at or above the ankle. This credit also applies if use of the limb or limbs has been permanently lost. MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself or performing routine daily health requirements due to his mental condition. BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees. The name(s) of the qualifying dependent(s) must be printed on a schedule, showing the total number of qualifying individuals. Multiply that number by \$100.

2 - CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS – (R.S. 47:37) Taxpayers who donate computer equipment to educational institutions are allowed a credit of 40 percent of the value of the property donated against their Louisiana income tax. The recipient certifies the donation or contribution of property by using the Certificate of Donation, Form R-3400. This form is available on the Department’s website at www.revenue.louisiana.gov. The completed certification form must be attached to the individual income tax return. Enter the value of the property donated to an educational institution in Louisiana on a schedule. Multiply that amount by 40 percent (.40). Round to the nearest dollar.

3 - CREDIT FOR CERTAIN FEDERAL CREDITS – (R.S. 47:297(B)) Taxpayers are allowed a credit of 10 percent of the credits taken on Lines 44 and 46 on federal Form 1040 plus 10 percent of any investment tax credit or jobs credit computed on federal Form 3800. If federal Form 1040A is used, the allowed credit is 10 percent of the credit on Line 30 of the federal return. If the credit was not utilized on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not utilized. Print the total federal credit on a schedule. Multiply the credit by 10 percent (.10). The credit cannot exceed \$25.

4 - OTHER CREDITS – [A] Family Responsibility Program Credit (R.S. 47:297(F) & 46:449) Individuals who have a contract with the Louisiana Department of Social Services to contribute to medical care in the family responsibility program are eligible for a credit of 1/3 of their contribution, limited to \$200 per year. **[B] Louisiana Capital Companies Credit (R.S. 51:1924)** Louisiana law provides for a credit for investment in Louisiana Capital Companies. **[C] Dedicated Research Investment Fund Credit (R.S. 51:2203)** A credit of 35 percent of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund is available. The Louisiana Board of Regents must certify the credit. **[D] Credit for Employment of the Previously Unemployed (R.S. 47:6004)** Business proprietors are possibly eligible for a credit for hiring the previously unemployed. **[E] Credit for Converting Vehicles to Alternative Fuel Usage (R.S. 47:38)** A credit is available for conversion of vehicles to alternative fuels. **[F] Small Town Doctor’s Credit (R.S. 47:297(H))** Doctors affiliated with small town community hospitals may qualify for a tax credit. **[G] Credit for a Dentist Who Maintains a Primary Practice in a Dental Health Professional Shortage Area (R.S. 47:297(H)).** **[H] Louisiana Basic Skills Training Tax Credit (R.S. 47:6009)** Employers who pay for training to bring employees’ reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. **[I] Credit for Gasoline and Special Fuels Taxes (R.S. 47:297(C))** A credit is provided for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. **[J] Credit for Educational Expenses Incurred for a Degree Related to Law Enforcement (R.S. 47:297(J))** A credit is provided for certain law enforcement

officers and certain employees of the Department of Public Safety and Corrections for certain post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement. [K] **Credit for the Employment of Certain First-Time Drug Offenders** (R.S. 47:297(K)) A credit is available for the employment of certain first-time drug offenders. [L] **Bone Marrow Donor Expenses Credit** (R.S. 47:297(I)) An employer credit is provided for expenses associated with a bone marrow donor program. [M] **Credit for Purchase of a Bullet Proof Vest** (R.S. 47:297(L)) Qualified law enforcement officers and certain employees of the Department of Public Safety and Corrections are eligible for a credit for the purchase of a bulletproof vest or \$100, whichever is less. [N] **Credit for Donations to Assist Qualified Playgrounds** (R.S. 47:6008) A taxpayer may claim up to \$1000 or 50 percent of the value of a qualified donation to a qualified playground. [O] **Credit for Employment Related Expenses for Maintaining a Household for Certain Disabled Dependents** (R.S. 47:297.2) A credit is allowed for persons maintaining a household that includes dependents who are physically or mentally disabled. [P] **Motion Picture Investor Tax Credit** (R.S. 47:6007) Louisiana domiciled taxpayers may take a tax credit for investments in state certified motion picture productions. [Q] **Employment Tax Credit** (R.S. 47:1125.1) A motion picture production company may be entitled to a tax credit for the employment of Louisiana citizens. [R] **Rehabilitation of Historic Structures** (R.S. 47:6019) A taxpayer may be eligible for a credit as a result of incurring certain expenses during the rehabilitation of a historic structure located in a downtown development district. [S] **New Markets Credit** (R.S. 47:6016) A taxpayer may qualify for a credit if the taxpayer makes certain qualified low-income community investments. [T] **Louisiana Quality Jobs Program Credit** (R.S. 51:2452 et. seq). [U] **Enterprise Zone Tax Exemption Contract** (R.S. 51:1782 et. seq). [V] **Biomedical Research & Development Park** (R.S. 46:813.1 & R.S. 17:3389) Please contact the Department of Economic Development for details about this credit. [W] **Manufacturing Establishments** (R.S. 47:4305) Please contact the Department of Economic Development for details about this credit.

LINE 13A1 – See Child Care Credit Worksheet, page 11.

LINE 13A2 – See Child Care Credit Worksheet, page 11.

LINE 14A – Subtract Lines 13 and 13A2 from Line 12 and print the result. If less than zero, print “0”.

LINE 14B – See Consumer Use Tax Worksheet, page 11.

LINE 14C – Add Lines 14A and 14B and print the result.

LINE 15A – Print the amount of Louisiana income tax withheld in 2003. A copy of the withholding tax Form(s) W-2 must be attached to your return for credit to be allowed.

LINE 15B – Print the total payments made by means of: A) estimated declarations, B) credit carried forward to this year, C) composite partnership payments made on your behalf, and D) payments remitted with extensions.

LINE 15C1 – A refundable credit is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, and retailers. (R.S. 47: 6006) A copy of the inventory tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

LINE 15C2 – A refundable credit is allowed against income tax for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company’s public service properties located in Louisiana. The credit may be passed through certain legal entities to individuals. See Revenue Information Bulletin 01-004 at the Department’s website and R.S. 47:6014. A schedule must be attached stating what entity(ies) paid the tax and obtained the credit on the individual’s behalf.

LINE 15C – Add Lines 15C1 and 15C2 and print the result.

LINE 15D – A refundable credit is allowed against income tax for purchases by a taxpayer of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor (R.S. 47:6018). Please contact the Department for further information concerning this credit.

LINE 15E1 – See Child Care Credit Worksheet, page 11.

LINE 15E2 – See Child Care Credit Worksheet, page 11.

LINE 15F – Add Lines 15A, 15B, 15C, 15D, and 15E2 and print the result.

LINE 16 – If the amount on Line 14C is greater than the amount on Line 15F, you owe additional tax. Subtract Line 15F from Line 14C and print the result.

LINE 16A – Print the amount from Line 5, page 10 of the Interest and Penalty Calculation Schedule included with this return. Attach Interest and Penalty Worksheet to return, if completed.

LINE 16B – Add Lines 16 and 16A and print the result.

LINE 17 – If the amount on Line 15F is greater than the amount on Line 14C, you have overpaid your tax. Subtract Line 14C from Line 15F and print the result.

LINE 18 – Print the amount of Line 17 you want donated. You must complete Schedule D. Line 18 must equal Line 5 of Schedule D.

LINE 18A – Print the amount of Line 17 you wish to contribute to the START Savings Program. Important: You or your spouse (if filing a joint return) must be a registered account owner in the START Savings Program in order to contribute your refund. If you are not an account holder and wish to contribute please call 1-800-259-5626, extension 1012 or visit their website at www.osfa.state.la.us. All contributions to START Savings Program will be equally distributed amongst the account holder’s beneficiaries.

LINE 19A – Print the amount of Line 17 you want **REFUNDED** to you.

LINE 19B – Print the amount of Line 17 you want **CREDITED** to your 2004 tax.

FILING – You must sign and date your return. On a joint return, your spouse must also sign. Print a daytime telephone number in the space provided. If your return was prepared by a paid preparer, they must also sign in the appropriate space and print their identification number. **DO NOT SUBMIT A PHOTOCOPY OF THE RETURN.**

Attach to return if completed.

Interest and Penalty Calculation Worksheet

In general, interest and penalties will be charged if you do not pay all amounts due on or before May 17, 2004. If the return is for a fiscal year, then interest and penalties will be charged if you do not pay on or before the 15th day of the fifth month after the close of the taxable year. **Important: The granting of an extension does not relieve one of their obligation to pay all tax amounts due by the due date.** Below, are worksheets to assist you in computing interest, delinquent penalty, and the late payment penalty.

Interest – Interest is due on all tax amounts that are not timely paid. Interest is charged at the rate of 15 percent per annum from the date due until the date paid.

Interest Calculation Worksheet

1. Number of days late from *May 17, 2004
(*or days late from fiscal year due date) _____
2. Interest rate per day _____ .00041
3. Interest rate (Multiply Line 1 by Line 2.) _____
4. Amount you owe
(Line 16 of Form IT-540B.) _____
5. Total interest due (Multiply Line 4 by Line 3
and print the result on Line 1 of the
“Interest and Penalty Schedule”
shown on this page.) _____ .00

Delinquent Penalty – A delinquent penalty will be assessed for failure to file a timely return. A penalty of 5 percent of the tax due accrues if the delay in filing is not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the failure to file continues. By law, the maximum delinquent penalty that can be imposed is 25 percent of the tax due.

Delinquent Penalty Calculation Worksheet

1. Number of days late from *May 17, 2004
(*or days late from fiscal year due date) _____
2. Divide Line 1 by 30 (days) _____ ÷ 30
3. Number of 30-day periods (If fraction of
days remain, increase to nearest whole
number.) _____
4. 30-day penalty percentage _____ .05
5. Total penalty percentage (Multiply Line 3
by Line 4. The result cannot exceed
25 percent.) _____
6. Amount you owe
(Line 16 of Form IT-540B.) _____
7. Total amount of delinquent penalty due
(Multiply Line 6 by Line 5 and print the
result on Line 2 of the “Interest and
Penalty Schedule” shown on this page.) _____ .00

Late Payment Penalty – If you fail to fully pay the tax due by the due date (May 17, 2004) a late payment penalty will be assessed. **The granting of an extension does not relieve one of their obligation to pay all tax amounts due by the due date.** A penalty of 0.5 percent of the tax not paid by the due date will accrue for each 30 days during which the failure to pay continues. This penalty cannot exceed 25 percent of the tax due.

Late Payment Penalty Calculation Worksheet

1. Number of days late from *May 17, 2004
(*or days late from fiscal year due date) _____
2. Divide Line 1 by 30 (days) _____ ÷ 30
3. Number of 30-day periods (If fraction of
days remain, increase to nearest whole
number.) _____
4. 30-day penalty percentage _____ .005
5. Total penalty percentage (Multiply Line 3
by Line 4. The result cannot exceed
25 percent.) _____
6. Amount you owe
(Line 16 of Form IT-540B.) _____
7. Total amount of late payment penalty due
(Multiply Line 6 by Line 5 and print the
result on Line 3 of the “Interest and
Penalty Schedule” shown on this page.) _____ .00

Important note: The sum of BOTH the delinquent and late payment penalties cannot exceed 25 percent (.25) of the tax due. The 30-day increments used for the calculation of the delinquent and late payment penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

Underpayment Penalty – An underpayment penalty may be charged if your tax deficiency is greater than \$1,000 and your filing status is either single, married filing separately, or head of household. If your filing status is married filing joint, or qualifying widow(er) you might incur an underpayment penalty if your tax deficiency is greater than \$2,000. In order to determine if an underpayment penalty is due, and to compute the Underpayment Penalty, you must obtain Form R-210NR that is available from any of the Department’s Regional Offices. A list of these offices is located on the back cover of this booklet. The form is also available on the Department’s website at www.revenue.louisiana.gov.

| Interest and Penalty Schedule | |
|---|-----|
| 1. Interest | .00 |
| 2. Delinquent penalty | .00 |
| 3. Late payment penalty | .00 |
| 4. Underpayment penalty | .00 |
| 5. Total (Add Lines 1 through 4 and print the result on Line 16A of IT-540B.) | .00 |

CONSUMER USE TAX WORKSHEET **CALENDAR YEAR 2003**

If you purchased goods from out-of-state 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., another state (and used in Louisiana).

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.

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

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 | \$ | | .00 |
| Tax rate (8%) | | X .08 | |
| 2. Total Use Tax owed | \$ | | .00 |

◀ Print here and on Line 14B on the front of the return.

CHILD CARE CREDIT WORKSHEET **CALENDAR YEAR 2003**

R.S. 47:297.4 allows for a certain percentage of your federal Child Care Credit to be claimed as a credit against your Louisiana individual income tax. In order to take this credit, you must have claimed the federal credit on either federal Form 1040 or federal Form 1040A. If your federal Adjusted Gross Income (AGI) is less than \$25,001, Louisiana law directs this to be a refundable credit. If your AGI is greater than \$25,000 a percentage of the federal credit may be claimed as a nonrefundable credit. **A carry forward provision exists for the nonrefundable portion of the Child Care Credit should your tax liability after all other credits be less than the Child Care Credit. For information on how to compute the carry forward, please contact the Department. Adjust the credit shown on either Line 4 or Line 6 to reflect childcare expenses paid in Louisiana.**

- | | | |
|--|--|-----|
| 1) Enter the amount of your Adjusted Gross Income (AGI) from Line 7 of Form IT-540B. | | .00 |
| 2) From federal Form 1040, Line 45, or federal Form 1040A, Line 29, enter the amount of the federal Child Care Credit claimed. | | .00 |

Enter the amount from Line 2 above on Line 15E1 of Form IT-540B if Line 1 above is \$25,000 or less.

Enter the amount from Line 2 above on Line 13A1 of Form IT-540B if Line 1 above is greater than \$25,000.

Caution!! If the amount on Line 1 above is less than or equal to \$25,000 proceed to the next line. If Line 1 above is greater than \$25,000 proceed to Line 5.

- | | | |
|--|--|-----|
| 3) Multiply Line 2 above by: | | .50 |
| 4) Enter this amount on Line 15E2 of Form IT-540B. | | .00 |

STOP!! Your AGI must be greater than \$25,000 to proceed to Line 5.

- | | | |
|--|------------------------|--|
| 5) Determine applicable percentage from the chart below: | | |
| AGI – Line 1 above is: | Percentage | |
| \$25,001 – \$35,000 | 30% | |
| \$35,001 — \$60,000 | 10% | |
| over * \$60,000 | 10% | |
| | Applicable percentage: | |

- | | | |
|---|--|-----|
| 6) Multiply Line 2 above by the percentage on Line 5 and print the result on Line 13A2 of Form IT-540B. | | .00 |
|---|--|-----|

* **Important!!** If AGI is greater than \$60,000 then the credit is limited to the **LESSER** of twenty-five dollars (\$25.00) or 10 percent of the federal credit. Enter this amount on Line 13A2 of Form IT-540B.

The credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

STATE OF LOUISIANA
DEPARTMENT OF REVENUE
617 NORTH THIRD STREET
BATON ROUGE LA 70802-5428

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U.S. POSTAGE PAID
STATE OF LOUISIANA
DEPARTMENT OF REVENUE

Tax assistance is available at the following offices of the Department of Revenue.

Alexandria Regional Office

Commercial Building
201 Johnston Street, Ste. 100
318-487-5333

Baton Rouge—Main Office

617 North Third Street
225-219-0102 (Assistance)
225-219-2114 (TDD)

Baton Rouge—Regional Office

8549 United Plaza Boulevard, Suite 200
225-922-2300

Lafayette Regional Office

825 Kaliste Saloom Road
Brandywine III, Ste. 150
337-262-5455

Lake Charles Regional Office

One Lakeshore Drive, Ste. 1550
337-491-2504

Monroe Regional Office

122 St. John Street
Room 105
318-362-3151

New Orleans Regional Office

1555 Poydras Street, Ste. 900
504-568-5233

Shreveport Regional Office

1525 Fairfield Avenue, Room 630
318-676-7505

Thibodaux Regional Office

1418 Tiger Drive
985-447-0976

START

Louisiana's College Savings Program

(800) 259-5626 Ext. 1012