



Military Personnel Information Request Individual Income

Mail to:

Louisiana Department of Revenue
Collections Division
Enforcement Unit
P.O. Box 201
Baton Rouge, LA 70821-0201
Phone: (855) 307-3893
Fax: (225) 923-4096

PLEASE PRINT OR TYPE

Name	Social Security Number
Spouse's Name <i>(if applicable)</i>	Spouse's Social Security Number
Branch of Military	

Who must file a Louisiana individual income tax return?

1. Louisiana residents who are required to file a federal individual income tax return must file a Louisiana individual income tax return reporting all income earned. This includes military personnel whose domicile (home of record) is Louisiana regardless of where they were stationed.

If you are single, you must file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and both you and your spouse are residents of Louisiana, you must file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. See instructions for Form IT-540 or IT-540B for more information.

2. Nonresidents, or part-year residents, with income from Louisiana sources who are required to file a federal individual income tax return must file a Louisiana individual income tax return. This includes military personnel whose domicile is not Louisiana but earned nonmilitary Louisiana sourced income.

If you are single, you must file a nonresident return (Form IT-540B), reporting the income sourced to Louisiana. If you are married and both you and your spouse are nonresidents of Louisiana, you must file a nonresident return (Form IT-540B), reporting the income sourced to Louisiana. If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse.

The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a servicemember who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.

Please help us clarify whether you are required to file a Louisiana individual income tax return by selecting one of the following:

- I am/was a member of the armed services stationed in Louisiana. Besides my active duty military income, I earned no other income from working in the state of Louisiana.
1. I am/was stationed in Louisiana from _____ to _____ .
 2. My legal state of residence is the State of _____ .
- I am required to file a Louisiana individual income tax return because I am either a Louisiana resident or nonresident with nonmilitary Louisiana sourced income.

Under the penalties of perjury, I declare that I have examined this form and all accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature	Spouse's Signature <i>(if applicable)</i>
Date <i>(mm/dd/yyyy)</i>	Telephone