



Tax Computation Worksheet

A Taxable Income: Print the amount from Line 3.					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 the 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.					C2		00		
3. Total: Add Lines C1 and C2.					C3		00		
D Ratio: Line D – For Residents, the ratio is 100%. For Nonresidents, divide your estimated Louisiana income by your estimated federal adjusted gross income. Carry out two decimal places in the percentage. DO NOT ROUND UP. (The percentage cannot exceed 100%.)					D		%		
E Allowable Deduction: Multiply Line C3 by the ratio on Line D.					E		00	TAX	
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	2% Rate	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 the balance by 4% (.04) and print the result in the TAX column.					G		00	4% Rate	00
H Third Bracket: Subtract \$25,000 (\$50,000 if filing 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	6% Rate	00
I Total Tax: Add the tax on Lines F, G, and H. Print here and on Line 4.					I		00		00