

Louisiana

revenue.louisiana.gov

Taxpayer Assistance: 1-225-219-0102

Refund Hotline: 1-225-922-3270

Common Forms and Schedules

Resident- RET IT-540

Nonresident- RET IT-540B

Part-Year Resident- Part-Year Resident- RET IT-540B

Amended Return- There is not an additional amendment form that needs to be added. Check the "Amended Return" box atop the RET IT-540 or RET IT-540B.

Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.
Add SCH C from the State Forms List -> Enter State on box 1 column 1.
- **Itemized vs. Standard Deduction-** Louisiana allows the larger of Louisiana Itemized Deductions or the Louisiana Standard Deduction. It is not necessary to use the same method used on the federal return. For couples filing separately, both spouses must use the same method. Make sure to enter all Itemized deductions on the Federal Schedule A even if the taxpayer is not itemizing on the Federal Return. The Itemized deductions will carry forward to the Louisiana RET IT-540.
- **Retirement-** Persons 65 years or older may exclude up to \$6,000 of annual retirement income from their taxable income.
Federal retirement benefits received by federal retirees, both military and nonmilitary may be excluded from Louisiana taxable income.
Social Security benefits that are taxed on your federal return may be excluded from Louisiana taxable income.

Common Tax Situations

- **Military Pay-** If you are a resident of Louisiana you must file a resident return and claim all of your active duty pay on the return regardless of where you were stationed. Louisiana active duty residents stationed outside of Louisiana for 120 or more consecutive days can deduct up to \$30,000 of active duty pay from their resident return.
- **Nonresident Military Pay-** If you are a nonresident of Louisiana, stationed in Louisiana whose only source of income is active duty Military Pay you are not subject to Louisiana income tax.

Return Mailing Addresses

Refund

Louisiana Department of
Revenue PO Box 3440
Baton Rouge, LA. 70821-3440

Balance Due

Louisiana Department of
Revenue PO Box 3550
Baton Rouge, LA. 70821-3550

Make checks payable to

Louisiana Department of Revenue

*Mail Amended Tax Returns to the
same addresses above



Extensions

Allowable extensions

Louisiana allows a 6-month (to November 15) extension. Extensions may be granted electronically at www.revenue.louisiana.gov/fileonline or www.revenue.louisiana.gov/extensions or by calling 225-922-3270 or 888-829-3071 or by mailing Form R-2867, along with a copy of the federal extension or a copy of the receipt for an electronically-filed federal extension to the address on file.

Louisiana Department of Revenue
PO Box 751
Baton Rouge, LA. 70821-751

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source.



ReviewState website for any updates to amounts