

**Supplemental Worksheet for Credit for Taxes
Paid to Other States for IT-540 and IT-541**

Tax Year

LA Revenue Account Number or SSN

Complete the table below and attach to Form IT-540 or IT-541.

	Column 1 State	Column 2 Income Earned in Other States	Column 3 Net Tax Liability Paid to Other States	Column 4 Percentage of Income Earned	Column 5 Louisiana Tax on Income Earned in Other States	Column 6 Credit for Taxes Paid to Other States
1		\$	\$	%	\$	\$
2		\$	\$	%	\$	\$
3		\$	\$	%	\$	\$
4		\$	\$	%	\$	\$
5		\$	\$	%	\$	\$
6		\$	\$	%	\$	\$
7		\$	\$	%	\$	\$
8		\$	\$	%	\$	\$
9		\$	\$	%	\$	\$
10		\$	\$	%	\$	\$
11		\$	\$	%	\$	\$
12		\$	\$	%	\$	\$
13		\$	\$	%	\$	\$
14		\$	\$	%	\$	\$
15		\$	\$	%	\$	\$
16		\$	\$	%	\$	\$
17		\$	\$	%	\$	\$
18		\$	\$	%	\$	\$
19		\$	\$	%	\$	\$
Total (Add Lines 1 through 19)						
20		\$	\$	%	\$	\$

INSTRUCTIONS:

Pursuant to Revised Statute 47:33, a credit for taxes paid to other states is allowed ONLY if the other state provides a similar credit for Louisiana income taxes paid on income derived from property located in, or from services rendered in, or from business transacted in Louisiana and the other state does not allow a nonresident a credit against the income taxes imposed by that state for taxes paid or payable to the state of residence. The credit is limited to the amount of Louisiana income tax calculated on the income earned in other states.

If there is not enough space, additional forms may be completed as needed. Attach this form and copies of the return filed with the other states to your Form IT-540 or Form IT-541.

NOTE: Do not include any of the recoveries allowed under Act 109 of the 2015 Regular Legislative Session. The 2015 Legislation Recovery amounts must be reported on the form as indicated below. See Revenue Information Bulletin 17-018 for more information.

- If filing Form IT-540, use Form R-6410, 2015 Legislation Recovery Worksheet.
- If filing Form IT-541, use Form R-6411, 2015 Legislation Recovery Worksheet - Corporation, Fiduciary, and Composite Partnership.

Columns 1 through 3: List the state in Column 1, the income earned in that state that is taxable to Louisiana in Column 2, and the net tax liability as reported on the other state's return in Column 3. Also, enter the amount from Column 3, Line 20 on Form IT-540, Schedule C, Line 1A. This figure does not come from your W-2, 1099 or W-2G forms. **Exception:** *Mississippi taxable income and tax liability on gambling winnings will be on the W-2G form.*

Column 4: Calculate the percentage of income earned in that state to Louisiana adjusted gross income. Divide the amount in Column 2 by the amount reported on Form IT-540, Line 7 or Form IT-541, Line 4. Round the percentage to two places after the decimal.

Column 5: Louisiana tax on income earned in other states. Multiply Column 4 by your Louisiana income tax. On Form IT-540, your income tax is found on Line 11. On Form IT-541, your income tax is found on Line 9. Round to nearest dollar.

Column 6: Credit for Taxes Paid to Other States. Enter the lesser of Column 3 or Column 5 for each line. On Line 20, enter the total of Lines 1 through 19. Also, enter the amount from Column 6, Line 20, on Form IT-540, Schedule C, Line 1B; or Form IT-541 Line 10.