



Louisiana Department of Revenue

Collection Division

P.O. Box 201

Baton Rouge, LA 70821-0201

Military Individual Income Information Request

Name _____

Date _____

Social Security Number _____ - _____ - _____
(Must provide all digits)

Please help us clarify whether you are required to file a Louisiana Income tax return.

Please select one of the following:

I am/was a member of the armed services stationed in Louisiana. Besides my active duty military income, I derived no other income from working in the state of Louisiana.

I am/was stationed in Louisiana from _____ to _____.

My legal state of residence is the State of _____.

Branch of the Military: _____.

I am a Louisiana resident and required to file a Louisiana Income tax return.

Branch of the Military: _____.

Please complete both pages, including your signature on page 2, and fax to (225) 923-4096.

For your information, filing requirements for you and your spouse, if applicable, and other information may be found on the second page of this letter.

Who must file a Louisiana return?

- A. Any Louisiana resident must file a return if:
 - 1. The gross income for the taxable year was \$12,000 or more regardless of the net taxable income, or
 - 2. The tax table income shown on your Louisiana return was:
 - a. \$4500 if single or if married filing separate returns; or
 - b. \$9000 if married filing a joint return or if filing as head of household or a widow(er) with a dependent child.
- B. 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/her income from all sources for the period during which he/she was a resident, plus all income from Louisiana sources for the period he/she was a nonresident.
- C. Any military personnel whose domicile (state of residency) is Louisiana and who meets the requirements of A(1) above must file a return and report all his/her income regardless of where he/she was stationed. A credit against Louisiana tax may be taken for any net income tax paid to another state on nonmilitary income and income earned by the spouse, provided such income was included on the Louisiana return. Please furnish a copy of the other state(s) return when filing your Louisiana return.
- D. Any military spouse whose income is derived from sources in this state, such as rents, royalties, estates, trusts and partnerships shall be taxed upon that Louisiana income for that year as provided by the laws of this state. The wages, interest and dividends earned within Louisiana by the spouse of a service member will be exempt from Louisiana income tax under the criteria of the Military Spouses Residency Relief Act.
- E. Any taxpayer who has overpaid his/her tax through withholding or declaration of estimated tax must file a return to obtain a refund or credit.

Thank you for your cooperation as well as your service to the United States. If you have any questions, please contact the Department at (225) 219-0102 or any office of the Louisiana Department of Revenue.

Social Security Number _____ Spouse's Social Security Number (if applicable) _____

Name _____ Spouse's Name (if applicable) _____

Your Signature

Date

Spouse's signature (if applicable)

Date

Home Telephone

Business Telephone

If you need forms or information

Please contact the nearest office of the Louisiana Department of Revenue. For a list of our regional office locations and other contact information, visit our web site at <http://www.revenue.louisiana.gov>.

LOUISIANA DEPARTMENT OF REVENUE INITIATIVE

The IRS forwards a list of everyone who files their federal income taxes from a Louisiana address to the Louisiana Department of Revenue. The Louisiana Department of Revenue compares that list with their own list of those who filed a Louisiana Income Tax Return for that tax year. The taxpayers who are on the IRS list who are not on the Louisiana list are then contacted by the Louisiana Department of Revenue wanting to know why they did not receive a Louisiana income tax return for that tax year. Many of those contacted by the Louisiana Department of Revenue are Soldiers, Airmen, Sailors and Marines on active duty and their spouses stationed here in Louisiana who are not Louisiana residents. Under the Servicemembers Civil Relief Act, these individuals are not subject to Louisiana income taxes based on their military pay.

The problem for many military families is that these notices normally are not mailed out until several tax years have gone by. The Louisiana Department of Revenue sends out at least two notices before they begin the levy process. Because of the delay many Soldiers PCSd or ETSd when these notices are mailed and do not catch up to the Soldier. A recent Legal Assistance client, and his wife, were notified by the Louisiana Department of Revenue that they owed Louisiana income taxes for tax year 2009. They were both residents of another state and the spouse did not work outside the home. They received this notice in December 2012. After proper notification from the Legal Assistance Office their matter is being resolved.

To avoid this from being a continuing problem for our service members, the Louisiana Department of Revenue created a form so that non-Louisiana resident Soldiers and spouses can be proactive and notify Louisiana that they are not subject to Louisiana income taxes. The Legal Assistance Office recommends that all non-Louisiana resident Soldiers complete the form and fax it to the Louisiana Department of Revenue at (225) 923-4096. This form is available on the Louisiana Department of Revenue website listed on the form (<http://www.revenue.louisiana.gov>), at the Legal Assistance Office and website (http://www.jrtc-polk.army.mil/SJA/Legal_Assistance.html) and at the in-processing site. Filling out this form now and faxing it to the Louisiana Department of Revenue will prevent the aggravation of dealing with this two or three years down the road. For further information, contact the Fort Polk Legal Assistance Office at (337) 531-2580.