

SECTION 12

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

NO. 17-7079

SECTION

D

RAFAEL PERALES, and GEORGE E. BORDENAVE, JR.

versus

BELDEN "NOONIE MAN" BATISTE

AND

THE HONORABLE ARTHUR A. MORRELL

FILED: \_\_\_\_\_

DEPUTY CLERK

PETITION FOR ACTION OBJECTING TO CANDIDACY OF BELDEN "NOONIE MAN" BATISTE FOR NEW ORLEANS CITY COUNCIL DISTRICT D

NOW INTO COURT, through undersigned counsel, comes Plaintiffs, Rafael Perales and George E. Bordenave, Jr., both residents and electors domiciled in the Parish of Orleans, State of Louisiana, who hereby object to the candidacy of Belden "Noonie Man" Batiste for New Orleans City Council District D, respectfully representing as follows:

THIS IS AN ACTION OBJECTING TO THE CANDIDACY OF BELDEN "NOONIE MAN" BATISTE FOR THE OCTOBER 14, 2017 ELECTION OF NEW ORLEANS CITY COUNCIL, DISTRICT D, PURSUANT TO LA.R.S.18:491 & 18:1401, ET. SEQ

THE PARTIES

1.

Plaintiffs herein are Rafael Perales and George E. Bordenave, Jr., persons of the full age of majority who are domiciled in and registered to vote as a qualified elector in the City of New Orleans, Parish of Orleans, State of Louisiana. As such, Plaintiffs Perales and Bordenave have standing to bring this candidacy objection action pursuant to LA.R.S. 18:491 and LA.R.S.18-1401, *et seq.*

2.

Made Defendant herein is Belden "Noonie Man" Batiste, a person of the full age of majority domiciled in the Parish of Orleans, State of Louisiana.

3.

Made Defendant herein is the Honorable Arthur A. Morrell, a person of the full age of

VERIFIED  
Barbara Gaudin  
Clerk

majority domiciled in the Parish of Orleans, State of Louisiana and, the Criminal District Clerk of Court of Orleans Parish. As required by LA.R.S. 18:1402(A)(2), Mr. Morrell is joined as a Defendant to this action in his capacity as chief election officer for Orleans Parish, and the official before whom Defendant Batiste qualified for the candidacy and election at issue in this action.

### **JURISDICTION AND VENUE**

4.

This Honorable Court has jurisdiction of this action, which consists of an objection to the candidacy of Belden “Noonie Man” Batiste for Council, District D , Orleans Parish, pursuant to LA.R.S.18:1401, 1403, and 1405 *et seq.*

5.

The venue of this matter is proper under LA.R.S. 18:1404, as this action shall be instituted in the district court for the Parish included in the district for the office the action involves.

### **BACKGROUND**

6.

A primary election is to be held on October 14, 2017 for the election to the office of New Orleans City Council, District D , Orleans Parish, state of Louisiana.

7.

This action challenges the candidacy of Defendant Batiste for New Orleans City Council, Divison D, Orleans Parish, state of Louisiana, and seeks to disqualify him from the primary election for that office.

8.

Defendant Batiste filed his “State of Louisiana-Notice of Candidacy (Qualifying Form)” on July 12, 2017 at 9:16 a.m., thereby declaring his candidacy for the office in question.  
(Exhibit A - Qualifying Form)

9.

This action is filed “within seven days after the close of qualification for candidates” for that election and, accordingly, is filed timely pursuant to LA.R.S. 18:493 and 18:1405 *et seq.*

10.

As required by LA.R.S. 18:451 “A person who meets the qualifications for the office he

seeks may become a candidate and may be voted on in a primary or general election if he qualifies as a candidate in the election. Except as otherwise provided by law, a candidate shall possess the qualifications for the office he seeks at the time he qualifies for that office."

(emphasis added)

11.

Moreover, LA.R.S.18:492(A)(1) provides as follows: "An action objecting to the candidacy of a person who qualifies as a candidate in a primary election shall be based on one or more of the following grounds: (1) "The Defendant failed to qualify for the primary election in the manner prescribed by Law."

12.

In addition, LA.R.S.18:492(A)(3) provides that an action objecting to the candidacy of a person who qualified as a candidate in a primary election shall be based on one or more of the following grounds: (3) "The Defendant does not meet the qualifications for the office he seeks in a primary election."

13.

Upon information and belief, Defendant Batiste has failed to qualify for the primary election in a manner prescribed by law, and does not meet the qualifications for the office he seeks in the primary election, for the following illustrative, but not exclusive, reasons:

a) Defendant Batiste has failed to file his state income tax returns for each of the previous five tax years; and, Defendant Batiste failed to file each report which he was required to file by the Campaign Finance Disclosure Act prior to the date and time he filed his Qualifying Form declaring his candidacy for office, specifically July 12, 2017 at 9:16 a.m. (Exhibit A)

14.

As required by Louisiana Law, particularly LA.R.S 18:463(A)(2)(a)(iv), Defendant Batiste certified on the Qualifying Form he signed and filed (Exhibit A) as follows: "... for each of the previous five tax years, I have filed my federal and state income tax returns, and filed for an extension of time for filing either my federal or state income tax returns or both, or was not required to file either a federal or state income tax return or both." (Exhibit A at Paragraph 8)

(Emphasis added)

15.

On information and belief, that certification appearing in paragraph 8 of Defendant

Batiste Qualifying Form is false and incorrect.

16.

On July 20, 2017 Rafael Perales submitted a public records request to Louisiana Department of Revenue. In response to the public records request, Vanessa C. LaFleur, Custodian of Records for the Louisiana Department of Revenue, responded to the request by letter stating that the Louisiana Department of Revenue cannot confirm filing for the subject returns for the subject tax periods for Belden "Noonie Man" Batiste. A copy of the Louisiana Department of Revenue's correspondence is attached hereto as Exhibit B.

17.

As provided by LA.R.S 18:491A7, a false certification pursuant to LA.R.S. 18:463 *et seq* serves as valid legal grounds to object to a person's candidacy in a primary election. The sanction for one false certification, much less plural false certifications, is disqualification from the election pursuant to applicable Louisiana Law. Accordingly, as set forth above, Plaintiffs respectfully aver that Belden "Noonie Man" Batiste did not possess the qualifications of the office he seeks at the time he qualified for that office; failed to qualify for the primary election in the manner prescribed by law; and, falsely certified on his qualifying form that he met the requirements for candidacy as required by applicable Louisiana Law.

18.

On the basis of the foregoing, Plaintiffs accordingly seek a Judgement from this Honorable Court disqualifying Belden "Noonie Man" Batiste as a candidate in the October 14, 2017 primary election for New Orleans City Council, District D.

19.

Upon filing of this Petition, a copy of the Petition is to be posted at a "conspicuous place at the entrance" of the office of the Clerk of this Court pursuant to LA.R.S18:406(A).

20.

As this action is brought pursuant to the provisions of LA.R.S. 18:406 and 1409 *et seq.* the action is to be tried in summary fashion in open court without a jury, with trial to begin no later than 10:00a.m.on the fourth day following filing of this Petition.

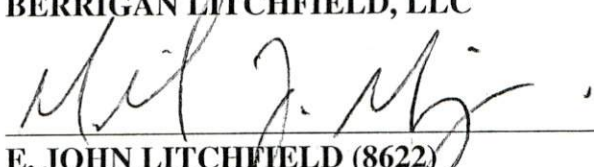
21.

Pursuant to provisions of LA.R.S.18:1407, Defendant Belden "Noonie Man" Batiste is to be served through his statutorily appointed agent for service of process, the Honorable Dale N.

Atkins, Clerk of Court. Out of an abundance of caution, because there are criminal and civil district courts in the Parish of Orleans, Plaintiffs also are serving the Honorable Arthur A. Morrell, Clerk of the Criminal District Court for the Parish of Orleans, as Batiste's agent for service of process. The Petition and its accompanying citation are being served on Ms. Atkins and Mr. Morrell, in those capacities, as provided by L.A. R.S. 18:1408(A). Further in accordance with that statute, the Plaintiffs also are undertaking a diligent effort to effect personal service on Belden "Noonie Man" Batiste at the domiciliary address shown on the notice of candidacy.

WHEREFORE, Plaintiffs, Rafael Perales and George E. Bordenave, Jr., pray that this Petition be deemed good and sufficient that the Defendant be cited to appear for the trial of this action, and that after due proceedings are had, Judgment be rendered in their favor and disqualifying Belden "Noonie Man" Batiste as a candidate in the primary election for New Orleans City Council District D for October 14, 2017, along with all other general and equitable relief that this Court may deem just and proper.

Respectfully submitted,  
**BERRIGAN LITCHFIELD, LLC**



**E. JOHN LITCHFIELD (8622)**  
**MICHAEL J. MARSIGLIA (30271)**  
201 St. Charles Avenue, Suite 4204  
New Orleans, Louisiana 70170  
Telephone: (504) 568-0541  
Fax: (504) 561-8655  
*Attorneys for Plaintiffs*

**PLEASE SERVE**

**1. Belden "Noonie Man" Batiste**

- A.** Through the statutory agent for service of process  
The Honorable Dale Atkins  
Clerk of Court  
The Civil District Court for the Parish of Orleans  
421 Loyola Ave, Room 402  
New Orleans, LA 70112

AND

- B.** Through the statutory agent for service of process  
The Honorable Arthur A. Morrell  
Clerk of Court  
The Criminal District Court for the Parish of Orleans  
2700 Tulane Ave, Suite 114

New Orleans, LA 70119

AND

C. Through Personal Service at the Following Address  
1421 N. Miro St.  
New Orleans, LA 70119

**2. THE HONORABLE ARTHUR A. MORRELL**

Clerk of Court  
Criminal District Court for the Parish of Orleans  
2700 Tulane Ave, Suite 114  
New Orleans, LA 70119

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS  
STATE OF LOUISIANA

NO.

SECTION

RAFAEL PERALES, and GEORGE E. BORDENAVE, JR.

versus

Belden "Noonie Man" BATISTE

AND

THE HONORABLE ARTHUR A. MORRELL

FILED: \_\_\_\_\_

DEPUTY CLERK

RULE TO SHOW CAUSE

Considering the foregoing Petition for Action Objecting to Candidacy of Belden "Noonie Man" Batiste filed by the plaintiffs, Rafael Perales and George E. Bordenave, Jr.:

**IT IS ORDERED THAT** the Defendant, Belden "Noonie Man" Batiste, and the Honorable Arthur A. Morrell, show cause, if any they can, on the \_\_\_\_ day of July, 2017 at \_\_\_\_ a.m., why Belden "Noonie Man" Batiste should not be disqualified as a candidate for the October 14, 2017 primary election for New Orleans City Counsel District D.

New Orleans, Louisiana, this \_\_\_\_ day of July, 2017.

\_\_\_\_\_  
DISTRICT JUDGE

PLEASE SERVE

**1. Belden "Noonie Man" Batiste**

- A. Through the statutory agent for service of process  
The Honorable Dale Atkins  
Clerk of Court  
The Civil District Court for the Parish of Orleans  
421 Loyola Ave, Room 402  
New Orleans, LA 70112

AND

**VERIFIED**  
Barbara Gaude  
Deputy Clerk

FILED  
2017 JUL 21 P 1:31  
CIVIL DISTRICT COURT

**B.** Through the statutory agent for service of process  
The Honorable Arthur A. Morrell  
Clerk of Court  
The Criminal District Court for the Parish of Orleans  
2700 Tulane Ave, Suite 114  
New Orleans, LA 70119

AND

**C.** Through Personal Service at the Following Address  
1421 N. Miro St.  
New Orleans, LA 70119

**2. THE HONORABLE ARTHUR A. MORRELL**  
Clerk of Court  
Criminal District Court for the Parish of Orleans  
2700 Tulane Ave, Suite 114  
New Orleans, LA 70119

**STATE OF LOUISIANA - NOTICE OF CANDIDACY (QUALIFYING FORM)**

This Notice of Candidacy must be signed by the candidate before a notary public or witnessed by two people. If the candidate is serving outside the state with the armed forces of the United States, the Notice of Candidacy shall be witnessed by a commissioned officer in the armed forces of the United States. This Notice of Candidacy must be filed with the appropriate qualifying official. If this Notice of Candidacy is being filed by an agent on behalf of the candidate, the Agent Affidavit required by La. R.S. 18:463(A)(1)(c) shall also be filed with the qualifying official.

**SECTION 1: CANDIDATE INFORMATION**

Candidate Name: **BELDEN ARVEL BATISTE**

Domicile Address: **1421 N. Miro St., New Orleans, LA 70119**

Mailing Address, if different:

Telephone (Public Record): **(504) - 872 - 5056**

I am presently the incumbent: **N** Y=Yes, N=No

**STATISTICAL INFORMATION (OPTIONAL)**

Race: **B** W=White, B=Black, O=Other Sex: **M** M=Male, F=Female

**SECTION 2: CERTIFICATION**

**I HEREBY CERTIFY THAT:**

- 1) I will be a candidate in the Primary Election to be held on **October 14, 2017**  
for the election to the office of **Councilmember, District D**

**INSTRUCTIONS FOR BALLOT NAME ON LINE 2:** (Failure to follow these instructions may result in your being disqualified as a candidate) La. R.S. 18:463 provides that you may designate your given, first and middle name or initials, a nickname, or any combination thereof, but you cannot designate a title, designation or deceptive name including an occupation or professional description or abbreviation. If your nickname is used in place of your first name (e.g. "Tony") or with your first name (e.g. Anthony "Tony") it must be in quotation marks in the "First Name" field below. You must include your last name in your designation. Include your suffix, if any (e.g. Sr., Jr. or III).

- 2) I designate that my name be printed on the ballot as follows:

First: **Belden "Noonie Man"** Last: **Batiste** Suffix:

- 3) I have attached:

(Choose One) ☒ Cash  
☐ Certified/Cashier's Check/Money Order from a state or national bank or credit union.  
☐ U.S. Postal Money Order  
☐ Nominating Petition OR ☐ U.S. armed forces stationed/deployed outside the U.S.

**TOTAL AMOUNT RECEIVED:**

\$ **\$750.00**

- 4) I am a duly qualified elector of the following: Parish: **ORLEANS** Ward: **07** Precinct: **12**  
5) My Party affiliation is: **Democrat** (Specify party name if affiliated with a recognized political party, "other" if affiliated with a political party that is not a recognized political party or "no party" if not affiliated with any political party.)  
6) I have read this Notice of Candidacy and I meet the qualifications of the office for which I am qualifying.  
7) If I am a candidate for any office other than United States senator or representative in congress, that I am not currently under an order of imprisonment for conviction of a felony pursuant to La. R.S. 18:451.  
8) If I am a candidate for any office other than United States senator or representative in congress, that for each of the previous five tax years, I have filed my federal and state income tax returns, have filed for an extension of time for filing either my federal or state income tax return or both, or was not required to file either a federal or state income tax return or both.  
9) I acknowledge that I am subject to the provisions of the Campaign Finance Disclosure Act if I am a candidate for any office other than United States senator, representative in congress, or member of a committee of a political party and that I do not owe any outstanding fines, fees, or penalties pursuant to the Campaign Finance Disclosure Act.  
10) If I am a candidate for a major or district office as defined in La. R.S. 18:1483, I have filed each report that I have been required to file by the Campaign Finance Disclosure Act, if any were previously due.  
11) I do not owe any outstanding fines, fees, or penalties pursuant to the Code of Governmental Ethics.  
12) I certify that I am knowledgeable of the laws governing election offenses as provided in Chapter 10 of Title 18 and the prohibitions relative to erecting, displaying, or posting political campaign signs on any highway right-of-way, publicly owned property or right-of-way, or to or on any public utility pole or stanchion, as provided in La. R.S. 48:347(D), La. R.S. 30:2544(A), and La. R.S. 18:1470.  
13) All the statements contained herein are true and correct.

**SECTION 3: SIGNATURES**

WITNESSES: **Clerk's Office** **July 21** **2017**  
**A True Copy**

by **Jeanne A. Morrell** Deputy Clerk

**Hon. Arthur A. Morrell**  
**Clerk of Criminal District Court**  
**Orleans Parish**

Signature of Candidate: **Belden Arvel Batiste**  
Sworn to and subscribed before me, Notary Public, this

**12th** day of **July**, **2017**  
**Michael C. Durrant** Notary Public  
**1500 #4554**  
Printed Name and Notary Number

NOTICE: Copies of the Agent Affidavit required by La. R.S. 18:463(A)(1)(c) are available from the Clerk of Court or the Secretary of State. Copies of the forms and pamphlets of explanation and instruction which are distributed by the Supervisory Committee on Campaign Finance Disclosure are available from the Clerk of Court or the Committee; and the information contained in this notice of candidacy may be posted on the website of the Secretary of State, at his discretion.

OFFICIAL USE ONLY  
RECEIVED: \$ **375.00** qualifying fee and \$ **375.00** additional fee, OR no fee on this **12** day of **July 2017** at **09:16** o'clock **A.M.**  
Signature of Officer: **Amiea Cherie Charities** Title of Officer: **Deputy Clerk**

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KIMBERLY LEWIS ROBINSON  
Secretary

FILED  
2017 JUL 21 P 1:31  
DISTRICT COURT

July 20, 2017

Via Electronic Mail

Rafael Perales

Re: Public Records Request received July 20, 2017

Dear Mr. Perales:

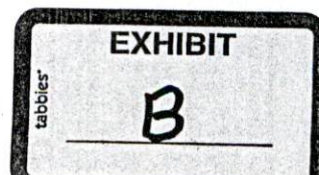
The Louisiana Department of Revenue has received your Public Records Request pursuant of La. R.S. 44:1 et seq as to whether there are any Louisiana Individual Income tax returns on file for Belden Batiste for tax periods 2012, 2013, 2014, 2015, and 2016. The Department cannot confirm filing for the subject returns for the subject tax periods.

Sincerely,

*Vanessa Caston LaFleur*

Vanessa C. LaFleur, Esq.  
Custodian of Records  
Director, Policy Services Division

VERIFIED  
Barbara Gaudé  
Deputy Clerk



CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS  
STATE OF LOUISIANA

NO. 17-7079

SECTION

RAFAEL PERALES, and GEORGE E. BORDENAVE, JR.

versus

Belden "Noonie Man" BATISTE

AND

THE HONORABLE ARTHUR A. MORRELL

FILED: \_\_\_\_\_

DEPUTY CLERK

RULE TO SHOW CAUSE

Considering the foregoing Petition for Action Objecting to Candidacy of Belden "Noonie Man" Batiste filed by the plaintiffs, Rafael Perales and George E. Bordenave, Jr.:

**IT IS ORDERED THAT** the Defendant, Belden "Noonie Man" Batiste, and the Honorable Arthur A. Morrell, show cause, if any they can, on the 25<sup>th</sup> day of July, 2017 at 9:00 a.m., why Belden "Noonie Man" Batiste should not be disqualified as a candidate for the October 14, 2017 primary election for New Orleans City Counsel District D.

New Orleans, Louisiana, this 24<sup>th</sup> day of July, 2017.

*Clare Jupiter*  
DISTRICT JUDGE *Clare Jupiter*

PLEASE SERVE

1. Belden "Noonie Man" Batiste

- A. Through the statutory agent for service of process  
The Honorable Dale Atkins  
Clerk of Court  
The Civil District Court for the Parish of Orleans  
421 Loyola Ave, Room 402  
New Orleans, LA 70112

AND

VERIFIED  
*Christiane Conway*  
7-24-17

VERIFIED  
Barbara Gaudet  
Deputy Clerk

FILED

2017 JUL 21 P 1:31

ENTERED RULE DOCKET

## CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

JUL 25 A 10:10

No.

17-7079

Docket

Division

11/16

Rafael Perales et al

## EXHIBIT LIST

Belden Baskette

## EXHIBITS OFFERED, INTRODUCED AND FILED INTO EVIDENCE ON BEHALF OF

Belden "Noone Man" Baskette

BY

T. J. P. Person

ATTORNEY FOR

DALE N. ATKINS

CLERK, CIVIL DISTRICT COURT

302 CIVIL COURTS BUILDING

NEW ORLEANS, LA 70112

504-407-0000

Receipt Date 7/25/2017 10:11:00 AM

Receipt Number 642248

Cashier

Register

DESCRIPTION

## MARK FOR IDENTIFICATION

Proper

Social Security Benefit Statement

Grand Total \$ 12.00

Amount Received \$ 0.00

Balance Due \$ 0.00

Change Due \$ 0.00

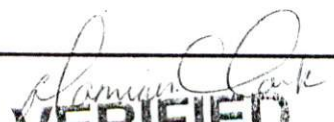
Payment/Transaction List

Cash \$20.00

Item Charged Paid Bal

Exhibit List \$5.00 \$5.00 \$0.00

Exhibit Paper \$0.00 \$0.00 \$0.00

  
**VERIFIED**  
 7-25-17



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## Are Your Social Security Benefits Taxable?

2011 JUL 25 A 10: 04

IRS Tax Tip 2011-26, February 07, 2011

The Social Security benefits you received in 2010 may be taxable. You should receive a Form SSA-1099 which will show the total amount of your benefits. The information provided on this statement, along with the following seven facts from the IRS will help you determine whether or not your benefits are taxable.

1. How much – if any – of your Social Security benefits are taxable depends on your total income and marital status.
2. Generally, if Social Security benefits were your only income for 2010, your benefits are not taxable and you probably do not need to file a federal income tax return.
3. If you received income from other sources, your benefits will not be taxed unless your modified adjusted gross income is more than the base amount for your filing status.
4. Your taxable benefits and modified adjusted gross income are figured on a worksheet in the Form 1040A or Form 1040 Instruction booklet.
5. You can do the following quick computation to determine whether some of your benefits may be taxable:
  - First, add one-half of the total Social Security benefits you received to all your other income, including any tax exempt interest and other exclusions from income.
  - Then, compare this total to the base amount for your filing status. If the total is more than your base amount, some of your benefits may be taxable.
6. The 2010 base amounts are:
  - \$32,000 for married couples filing jointly.
  - \$25,000 for single, head of household, qualifying widow/widower with a dependent child, or married individuals filing separately who did not live with their spouses at any time during the year.
  - \$0 for married persons filing separately who lived together during the year.
7. For additional information on the taxability of Social Security benefits, see IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits. Publication 915 is available on this website or by calling 800-TAX-FORM (800-829-3676).

## Links:

- [Publication 915](#), Social Security and Equivalent Railroad Retirement Benefits

## YouTube Videos:

- [Is Social Security Taxable?](#) [Spanish](#) | [ASL](#)  
[Subscribe to IRS Tax Tips](#)

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**Social Security Benefits and Your Taxes**

IRS Tax Tip 2013-24, March 1, 2013

Some people must pay taxes on their Social Security benefits. If you get Social Security, you should receive a Form SSA-1099, Social Security Benefit Statement, by early February. The form shows the amount of benefits you received in 2012.

Here are five tips from the IRS to help you determine if your benefits are taxable:

1. The amount of your income and your filing status affect whether you must pay taxes on your Social Security.
2. If Social Security was your only income in 2012, your benefits are probably not taxable. You also may not need to file a federal income tax return.
3. If you received income from other sources, then you may have to pay taxes on your benefits.
4. You can follow these two quick steps to see if your benefits are taxable:
  - Add one-half of the Social Security benefits you received to all your other income, including tax-exempt interest. Tax-exempt interest includes interest from state and municipal bonds.
  - Next, compare this total to the 'base amount' for your filing status. If the total is more than your base amount, then some of your benefits may be taxable.

**The three 2012 base amounts are:**

**\$25,000** for single, head of household, qualifying widow or widower with a dependent child or married individuals filing separately who did not live with their spouse at any time during the year;

**\$32,000** for married couples filing jointly; and

**\$0** for married persons filing separately who lived together at any time during the year.

5. If you use IRS e-file to prepare and file your tax return, the tax software will figure your taxable benefits for you. If you file a paper return, you can use the Interactive Tax Assistant tool on the IRS website to check if your benefits are taxable. The ITA is a resource that can help answer tax law questions. There also is a worksheet in the instructions for Form 1040 or 1040A that you can use to figure your taxable benefits.

For more information on the taxability of Social Security benefits, see IRS Publication 915, Social Security and Equivalent Railroad Retirement Benefits. You can get a copy of this booklet on IRS.gov or by calling 800-TAX-FORM (800-829-3676).

**Additional IRS Resources:**

- [IRS Free File](#)
- [E-file Options](#)
- [Interactive Tax Assistant](#) tool
- [Publication 915](#), Social Security and Equivalent Railroad Retirement Benefits
- [Tax Topic 424](#) - Social Security and Equivalent Railroad Retirement Benefits

**IRS YouTube Videos:**

- Is Social Security Taxable? - [English](#) | [Spanish](#) | [ASL](#)
- Do Your Taxes for Free: Taxes Made Less Taxing - [English](#) | [Spanish](#)

[Subscribe to IRS Tax Tips](#)

Page Last Reviewed or Updated: 04-Jun-2015



## Tax Benefits for Disabled Taxpayers

IRS Tax Tip 2011-24, February 03, 2011

Taxpayers with disabilities and parents of children with disabilities may qualify for a number of IRS tax credits and benefits. Listed below are seven tax credits and other benefits which are available if you or someone else listed on your federal tax return is disabled.

1. **Standard Deduction** Taxpayers who are legally blind may be entitled to a higher standard deduction on their tax return.
2. **Gross Income** Certain disability-related payments, Veterans Administration disability benefits, and Supplemental Security Income are excluded from gross income.
3. **Impairment-Related Work Expenses** Employees who have a physical or mental disability limiting their employment may be able to claim business expenses in connection with their workplace. The expenses must be necessary for the taxpayer to work.
4. **Credit for the Elderly or Disabled** This credit is generally available to certain taxpayers who are 65 and older as well as to certain disabled taxpayers who are younger than 65 and are retired on permanent and total disability.
5. **Medical Expenses** If you itemize your deductions using Form 1040, Schedule A, you may be able to deduct medical expenses. See IRS Publication 502, Medical and Dental Expenses.
6. **Earned Income Tax Credit** EITC is available to disabled taxpayers as well as to the parents of a child with a disability. If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. The EITC is a tax credit that not only reduces a taxpayer's tax liability but may also result in a refund. Many working individuals with a disability who have no qualifying children, but are older than 25 and younger than 65 do -- in fact -- qualify for EITC. Additionally, if the taxpayer's child is disabled, the age limitation for the EITC is waived. The EITC has no effect on certain public benefits. Any refund you receive because of the EITC will not be considered income when determining whether you are eligible for benefit programs such as Supplemental Security Income and Medicaid.
7. **Child or Dependent Care Credit** Taxpayers who pay someone to care for their dependent or spouse so they can work or look for work may be entitled to claim this credit. There is no age limit if the taxpayer's spouse or dependent is unable to care for themselves.

For more information on tax credits and benefits available to disabled taxpayers, see Publication 3966, Living and Working with Disabilities or Publication 907, Tax Highlights for Persons with Disabilities, available on the IRS website at <http://www.irs.gov> or by calling 800-TAX-FORM (800-829-3676).

### Links:

- [Publication 3966](#), Living and Working with Disabilities
- [Publication 907](#), Tax Highlights for Persons with Disabilities

[Subscribe to IRS Tax Tips](#)

Page Last Reviewed or Updated: 04-Nov-2013

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

NO.:2017-7079

DIVISION "L"

SECTION "6"

RAFAEL PERALES, and GEORGE E. BORDENAVE, JR.

VERSUS

BELDEN "NOONIE MAN" BATISTE

AND

THE HONORABLE ARTHUR A. MORRELL

FILED: \_\_\_\_\_

\_\_\_\_\_  
DEPUTY CLERK

JUDGMENT

This matter came before this Honorable Court for trial on the merits on July 25, 2017, 10 a.m. on Plaintiffs Rafael Perales and George E. Bordenave Jr.'s Petition for Action Objecting to Candidacy of Defendant, Belden "Noonie Man" Batiste. This Honorable Court renders judgment on the merits of the case as follows:

PRESENT: **Michael J. Marsiglia (#30271)**  
201 St. Charles Ave., Suite 4204  
New Orleans, Louisiana  
Attorneys for Plaintiffs, Rafael Perales and George E. Bordenave

**Belden "Noonie Man" Batiste**  
New Orleans, Louisiana  
*In propria persona*

**The Honorable Arthur A. Morrell**  
Clerk of Criminal District Court

After consideration of the testimony, law, evidence, and arguments, the Court finds in favor of the Plaintiffs Rafael Perales and George E. Bordenave Jr.

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that Plaintiffs', Rafael Perales and George E. Bordenave Jr., Petition for Action Objecting to Candidacy is hereby **Granted**.

**IT IS ORDERED, ADJUDGED, AND DECREED** that Defendant, Belden "Noonie Man" Batiste, has violated La. R.S. §18:463 (A)(2)(a)(iv) by falsely certifying on his Notice of Candidacy that he has filed his state income tax returns for the years of 2012, 2013, 2014, 2015 and 2016.

VERIFIED  
*Christine Long*  
7/25/17

**IT IS ORDERED, ADJUDGED, AND DECREED** that the sanction for such a false certification is disqualification from the primary election under La. R.S. §18:464 (A).

**IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED** that Belden “Noonie Man” Batiste’s name be stricken from the ballot for the election for New Orleans City Council District D.

**JUDGEMENT RENDERED** on the 25<sup>th</sup> day of July, 2017 at 2:35 a.m. p.m.,  
and **READ AND SIGNED** on the 25<sup>th</sup> day of July, 2017 at 2:35 a.m. p.m.

  
JUDGE KERN A. REESE

ENTERED ON MINUTES

JUL 26 2017

CHARLENE WILLIAMS

**CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS**

**STATE OF LOUISIANA**

**NO.:2017-7079**

**DIVISION "L"**

**SECTION "6"**

**RAFAEL PERALES, and GEORGE E. BORDENAVE, JR.**

**VERSUS**

**BELDEN "NOONIE MAN" BATISTE**

**AND**

**THE HONORABLE ARTHUR A. MORRELL**

**FILED: \_\_\_\_\_**

**DEPUTY CLERK**

**REASONS FOR JUDGMENT**

This matter came before this Honorable Court for trial on the merits on July 25, 2017, 10 a.m. on Plaintiffs Rafael Perales and George E. Bordenave, Jr.'s Petition for Action Objecting to Candidacy against Belden "Noonie Man" Batiste. At the end of the trial on said date, the Court took the matter under advisement, and this case was considered submitted at 10:01 a.m. on that date. This Honorable Court renders judgment on the merits of the case as follows:

**PROCEDURAL HISTORY:**

On July 21, 2017, Plaintiffs Rafael Perales and George E. Bordenave Jr. filed a Petition objecting to Defendant Belden "Noonie Man" Batiste candidacy for New Orleans City Council District D. After recusal of various judges in Orleans Parish Civil District Court, Judge Kern A. Reese, Division "L" accepted the matter. The case proceeded to be heard before Judge Kern Reese at 9:30 a.m., July 25, 2017.

**FINDINGS OF FACTS:**

The testimony presented at the hearing established the following facts: Mr. Batiste filed a State of Louisiana- Notice of Candidacy Qualifying Form for Council of District D of Orleans Parish. On the Qualifying Form, Mr. Batiste represented that he either filed or was not required to file, his state or federal tax returns in the last five years. Rafael Perales, a resident of District D of Orleans Parish, submitted a public records request to the Louisiana Department of Revenue to obtain Mr. Batiste tax returns. In response, the Louisiana Department of Revenue stated in a certified response that it could not confirm the filing of Belden "Noonie Man" Batiste's tax

returns for the years of 2012, 2013, 2014, 2015, and 2016. During trial, Mr. Batiste testified that he did not file state or federal tax returns for the applicable years under the belief he was not required to do so. Specifically, Mr. Batiste asserted that Social Security Disability benefits is his sole source of income and therefore, he operated under the belief that Social Security Disability income is exempt from federal and Louisiana state taxation.

**Louisiana's Exemption for Taxation**

According to Louisiana Law, "[s]ix thousand dollars of annual disability income received by an individual shall be exempt from state income taxation." La. R.S. §47:44.1. Mr. Batiste's annual disability income from Social Security exceeded six thousand dollars for all applicable years, thereby warranting the filing of a state income tax return. Mr. Batiste testified that he had not filed state tax returns for the pertinent years.

**DISPOSITION:**

Therefore, the Court finds that Defendant Belden "Noonie Man" Batiste was required to file his state tax returns for the last five years. Based on the finding of facts noted above, because Mr. Batiste failed to file his 2012-2016 state tax returns, he is disqualified from the primary election for New Orleans City Council District D to be held on October 14, 2017.

New Orleans, Louisiana this 25<sup>th</sup> day of July 2017.

  
JUDGE KERN A. REESE

ENTERED ON MINUTES

JUL 26 2017

CHARLENE WILLIAMS