R-6234 (11/24/14—final)

LOUISIANA
DEPARTMENT of REVENUE

# Specifications and Test Scenarios for Form IT-540-2D (2014)

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LOUISIANA DEPARTMENT of REVENUE

# Specifications and Test Scenarios for Form IT-540-2D (2014)

## General Requirements

The 2014 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns (IT-540-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 20 of this document and a **2-D barcode** as specified on Pages 21 through 31 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

**Software Developer Identification Number:** Each software developer who develops a substitute of Form IT-540, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same each year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to Substitute.Inquiries@LA.gov.

**Paper Requirements:** All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

**Printers:** To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended.**

**Ink:** Black ink only must be used to print the form.

**Grid Line and Position Numbers:** Grid line numbers are based on **6 lines per vertical inch** (pica spacing)—66 lines per 11-inch page length. Grid position numbers are based on **10 characters per horizontal inch** (10-pitch spacing)—85 characters per 8-1/2-inch page width.

**Fonts:** The only acceptable font for the printed variable data fields, scan line, and document identification numbers is **12-point Courier (10 characters per inch)**. It is requested that this font be set as the default.

**Printed Variable Data:** The printed variable data fields must be positioned exactly as specified on Pages 3 through 20 of this document and meet the following criteria:

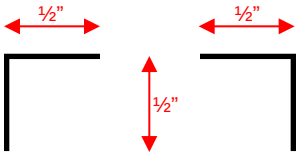
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed, except for Line 1 of Schedule E. In order to denote the value on Schedule E Line 1 (Federal AGI) as a loss, **do not** use a negative sign or parentheses. For the required specifications of the related printed fields and 2-D barcode fields, see Pages 16 and 29 of this document, respectively.

**Document Identification Numbers:** A document identification number has been assigned to each page of the return and each accompanying schedule and worksheet. The numbers must be printed in a **bold 12-point Courier font** and positioned on Line 62 in Positions 73-77 of each page. The following are the numbers assigned to Form IT-540-2D:

| 2014 Return / Schedule / Worksheet | Doc ID No. |
|---|---|
| IT-540-2D Return, Page 1 | 61531 |
| IT-540-2D Return, Page 2 | 61532 |
| IT-540-2D Return, Page 3 | 61533 |
| IT-540-2D Return, Page 4 | 61534 |
| IT-540-2D Schedule D | 61535 |
| IT-540-2D Schedule E | 61536 |
| IT-540-2D Schedule F and H | 61538 |
| IT-540-2D Schedule G | 61539 |
| IT-540-2D School Expense Deduction Worksheet | 61509 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61515 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet | 61516 |

**Registration Marks:** Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 6, 8, 11, 14, 16, 18, and 19 of this document. These marks must be printed as follows:

**Anchors:** Print a 2-point 1/2" horizontal line and a 2-point 1/2" vertical line as illustrated below.




**Left-Corner Anchor** **Right-Corner Anchor**

**Reference Points:** Print a black-filled rectangle measuring 1/10" (1 grid position) horizontally and 1/6" (1 grid line) vertically as illustrated below.

**Barcodes:** A "**three of nine**" type barcode measuring **1/2" in height** must be printed on all pages of the return, schedules, and worksheets. The characters that the barcode represents should **not** be printed with the barcode. These barcodes must read (same as document identification numbers) as follows:

| 2014 Return / Schedule / Worksheet | Barcode |
|---|---|
| IT-540-2D Return, Page 1 | 61531 |
| IT-540-2D Return, Page 2 | 61532 |
| IT-540-2D Return, Page 3 | 61533 |
| IT-540-2D Return, Page 4 | 61534 |
| IT-540-2D Schedule D | 61535 |
| IT-540-2D Schedule E | 61536 |
| IT-540-2D Schedule F and H | 61538 |
| IT-540-2D Schedule G | 61539 |
| IT-540-2D School Expense Deduction Worksheet | 61509 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61515 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet | 61516 |

## **Exact Placement Specifications** – IT-540-2D Worksheets

There are only 3 worksheet pages that should be attached to Form IT-540-2D (when applicable):

2014 Louisiana School Expense Deduction Worksheet
2014 Louisiana Refundable Child Care Credit Worksheet
2014 Louisiana Refundable School Readiness Credit Worksheet / 2014 Louisiana Earned Income Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 3 worksheet pages listed above:

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** none

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points:** none

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77. The following numbers must be use on the worksheets:

| Worksheet | Doc ID No. |
|---|---|
| IT-540-2D School Expense Deduction Worksheet | 61509 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61515 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet | 61516 |

**Printed Variable Data Fields:** Exact placement of the printed variable data fields is not required on the worksheets.

## **Exact Placement Specifications** – IT-540-2D Return (Page 1)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchors (2):** 1 positioned 1/2" from the left edge and 3" from the top edge.
1 positioned 1/2" from the left edge and 1-1/4" from the bottom edge.

**Right-Corner Anchors (2):** 1 positioned 1/2" from the right edge and 3" from the top edge.
1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 34 in Position 25.
1 positioned on Line 58 in Position 49.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61531) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Scan Line:** The scan line has been removed.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| **Printed Variable Data Fields – IT-540-2D Return** (Page 1) | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 4 Position(s) 77-80 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) preapproved by LDR |
| Line 8 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | The social security numbers **must** appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank. |
| Line 10 Position(s) 72-80 | Numeric | 9 | Secondary Social Security Number | |
| Line 8 Position(s) 15-57 | Alphanumeric | 43 | Primary Taxpayer's Name (First MI Last Suffix) | Include the middle initial and suffix if applicable. |
| Line 10 Position(s) 15-57 | Alphanumeric | 43 | Secondary Taxpayer's Name (First MI Last Suffix) | Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank. |
| Line 12 Position(s) 15-49 | Alphanumeric | 35 | Taxpayer's Mailing Address | This is a required field. Use "GENERAL DELIVERY" as the default. |

| Printed Variable Data Fields – IT-540-2D Return (Page 1) – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 14 Position(s) 15-39 | Alphanumeric | 25 | Taxpayer's Mailing City | City (mailing address) |
| Line 14 Position(s) 41-42 | Alpha | 2 | Taxpayer's Mailing State | State (mailing address) |
| Line 14 Position(s) 44-53 | Numeric | 10 | Taxpayer's Mailing ZIP Code | ZIP Code (mailing address) – A hyphen ( - ) is allowed for a ZIP+4 Code. Example: 70802-5428 |
| Line 14 Position(s) 71-80 | Numeric | 10 | Daytime Telephone | Taxpayer's daytime area code and telephone number. No punctuation allowed. |
| Line 8 Position(s) 12 | Alpha | 1 | Name Change Indicator | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |
| Line 10 Position(s) 12 | Alpha | 1 | Decedent Filing Indicator | |
| Line 12 Position(s) 12 | Alpha | 1 | Spouse Decedent Indicator | |
| Line 14 Position(s) 12 | Alpha | 1 | Amended Return Indicator | |
| Line 16 Position(s) 12 | Alpha | 1 | NOL Carryback Indicator | |
| Line 17 Position(s) 26-33 | Numeric | 8 | Taxpayer's Date of Birth | Format must be mmddyyyy. No punctuation allowed. |
| Line 17 Position(s) 57-64 | Numeric | 8 | Spouse's Date of Birth | |
| Line 24 Position(s) 10 | Numeric | 1 | Filing Status | Mark the appropriate number for the filing status:<br>1 = Single<br>2 = Married filing jointly<br>3 = Married filing separately<br>4 = Head of household<br>5 = Qualifying widow(er) |
| Line 23 Position(s) 44 | Alpha | 1 | Self Exemption | Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed. |
| Line 23 Position(s) 52 | Alpha | 1 | Self Exemption – 65 or over | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |
| Line 23 Position(s) 59 | Alpha | 1 | Self Exemption – Blind | |
| Line 23 Position(s) 66 | Alpha | 1 | Self Exemption – Qualifying widow(er) | |
| Line 25 Position(s) 44 | Alpha | 1 | Spouse Exemption | |
| Line 25 Position(s) 52 | Alpha | 1 | Spouse Exemption – 65 or over | |
| Line 25 Position(s) 59 | Alpha | 1 | Spouse Exemption – Blind | |
| Line 24 Position(s) 79 | Numeric | 1 | Total of 6A & 6B | Number of exemptions marked on Lines 6A and 6B |
| Line 32 Position(s) 78-79 | Numeric | 2 | Dependents | Line 6C, total number of dependents (right-justified) |
| Line 51 Position(s) 78-79 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed (right-justified) |

**NOTE:** There are additional printed variable data fields (qualifying person for head of household and dependent information) on Page 1 of the return that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they do need to be completed when applicable. Also, please note that the social security number(s) of the dependent(s) listed in 6C can be printed in full (123-45-6789) or with only the last 4 digits displayed (xxx-xx-6789).

## **Exact Placement Specifications** – IT-540-2D Return (Page 2)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (3):** 1 positioned on Line 7 in Position 52.
1 positioned on Line 41 in Position 38.
1 positioned on Line 61 in Position 61.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61532) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

**Printed Variable Data Fields – IT-540-2D Return** (Page 2)

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
|---|---|---|---|---|---|
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line 10 Position(s) 36-40 | Numeric | 5 | W-2 Wages | If not required to file a federal return, enter the wages from the W-2(s). **If not applicable, leave blank.** | |
| Line 10 Position(s) 79 | Alpha | 1 | Federal Return Not Required Indicator | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **Note:** If a federal return is not required, print "0" (zero) on Lines **7** – **16**. | |
| Line 13 Position(s) 43 | Alpha | 1 | Schedule E Indicator | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **Note:** If Schedule E Lines **1** and **5C** are the same amount, Schedule E should not be filed.) | |
| Line 13 Position(s) 69-77 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) | |
| Line 16 Position(s) 71-77 | Numeric | 7 | Return Line 8A | Federal Itemized Deductions | If there are no itemized deductions, print "0" in all 3 fields. |
| Line 18 Position(s) 73-77 | Numeric | 5 | Return Line 8B | Federal Standard Deduction | |
| Line 20 Position(s) 71-77 | Numeric | 7 | Return Line 8C | Excess Federal Itemized Deductions – Subtract Line **8B** from Line **8A**. | |

| Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued | | | | | |
|---|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** | |
| Line 22 Position(s) 55 | Alpha | 1 | Federal Disaster Credit Indicator | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. | |
| Line 22 Position(s) 70-77 | Numeric | 8 | Return Line 9 | Federal Income Tax | |
| Line 24 Position(s) 69-77 | Numeric | 9 | Return Line 10 | Louisiana Tax Table Income – Subtract Lines **8C** and **9** from Line **7**. If result is less than zero, enter zero "0". | |
| Line 26 Position(s) 70-77 | Numeric | 8 | Return Line 11 | Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax. | |
| Line 29 Position(s) 74-77 | Numeric | 4 | Return Line 12A | Federal Child Care Credit | |
| Line 31 Position(s) 74-77 | Numeric | 4 | Return Line 12B | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. | |
| Line 33 Position(s) 74-77 | Numeric | 4 | Return Line 12C | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. | |
| Line 36 Position(s) 74-77 | Numeric | 4 | Return Line 12D | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. | |
| Line 37 Position(s) 26 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 12D) | Number of dependents who attended a **5-star** facility | Use "0" (zero) as the default. |
| Line 37 Position(s) 33 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 12D) | Number of dependents who attended a **4-star** facility | |
| Line 37 Position(s) 40 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 12D) | Number of dependents who attended a **3-star** facility | |
| Line 37 Position(s) 47 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 12D) | Number of dependents who attended a **2-star** facility | |
| Line 39 Position(s) 74-77 | Numeric | 4 | Return Line 12E | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. | |
| Line 41 Position(s) 74-77 | Numeric | 4 | Return Line 13 | Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by $25. | |
| Line 43 Position(s) 70-77 | Numeric | 8 | Return Line 14 | Other Nonrefundable Tax Credits – Schedule G, Line **11** | |
| Line 45 Position(s) 70-77 | Numeric | 8 | Return Line 15 | Total Nonrefundable Tax Credits – Add Lines **12B** – **14**. | |
| Line 48 Position(s) 70-77 | Numeric | 8 | Return Line 16 | Adjusted Louisiana Income Tax – Subtract Line **15** from Line **11**. If the result is less than zero, enter zero "0". | |
| Line 50 Position(s) 32 | Alpha | 1 | Consumer Use Tax Indicator—No use tax due. | **One or the other of these indicators must be marked.** Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable. | |
| Line 50 Position(s) 42 | Alpha | 1 | Consumer Use Tax Indicator—Amount from worksheet. | | |
| Line 50 Position(s) 70-77 | Numeric | 8 | Return Line 17 | Consumer Use Tax worksheet, Line **2** | |
| Line 52 Position(s) 70-77 | Numeric | 8 | Return Line 18 | Total Income Tax and Consumer Use Tax – Add Lines **16** and **17**. | |
| Line 62 Position(s) 48-51 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**<br>Name code examples: John Brown = BROW<br>John Bow = BOW_ | |

## **Exact Placement Specifications** – IT-540-2D Return (Page 3)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchors (2):** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (3):** 1 positioned on Line 20 in Position 36.
1 positioned on Line 32 in Position 52.
1 positioned on Line 62 in Position 61.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61533) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| **Printed Variable Data Fields – IT-540-2D Return** (Page 3) | | | | | |
|---|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** | |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line 8 Position(s) 74-77 | Numeric | 4 | Return Line 19 | Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet. | |
| Line 10 Position(s) 74-77 | Numeric | 4 | Return Line 19A | Refundable Child Care Credit worksheet, Line 3 | |
| Line 12 Position(s) 74-77 | Numeric | 4 | Return Line 19B | Refundable Child Care Credit worksheet, Line 6 | |
| Line 15 Position(s) 73-77 | Numeric | 5 | Return Line 20 | Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet. | |
| Line 16 Position(s) 26 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 20) | Number of dependents who attended a **5-star** facility | Use "0" (zero) as the default. |
| Line 16 Position(s) 33 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 20) | Number of dependents who attended a **4-star** facility | |
| Line 16 Position(s) 40 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 20) | Number of dependents who attended a **3-star** facility | |
| Line 16 Position(s) 47 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 20) | Number of dependents who attended a **2-star** facility | |

| Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 18 Position(s) 75-77 | Numeric | 3 | Return Line 21 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3** |
| Line 20 Position(s) 71-77 | Numeric | 7 | Return Line 22 | Louisiana Citizens Insurance Credit |
| Line 22 Position(s) 71-77 | Numeric | 7 | Return Line 23 | Other Refundable Tax Credits – Schedule F, Line **7** |
| Line 25 Position(s) 71-77 | Numeric | 7 | Return Line 24 | Louisiana Tax Withheld for **2014** |
| Line 27 Position(s) 71-77 | Numeric | 7 | Return Line 25 | Credit Carried Forward from **2013** |
| Line 29 Position(s) 71-77 | Numeric | 7 | Return Line 26 | Amount of Estimated Payments for **2014** |
| Line 31 Position(s) 71-77 | Numeric | 7 | Return Line 27 | Amount Paid with Extension Request |
| Line 34 Position(s) 71-77 | Numeric | 7 | Return Line 28 | Total Refundable Tax Credits and Payments – Add Lines **19** and **20** – **27**. (Do not include Lines **19A** and **19B**.) |
| Line 36 Position(s) 71-77 | Numeric | 7 | Return Line 29 | Overpayment:<br>- If Line **28** = Line **18**, print "0" (zero) on Lines **29** – **36** and go to Line **37**.<br>- If Line **28** > Line **18**, subtract Line **18** from Line **28** and print result here.<br>- If Line **28** < Line **18**, print "0" (zero) on Lines **29** – **35** and go to Line **36**. |
| Line 38 Position(s) 59 | Alpha | 1 | Farmer Indicator (Return Line 30) | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |
| Line 38 Position(s) 71-77 | Numeric | 7 | Return Line 30 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| Line 40 Position(s) 71-77 | Numeric | 7 | Return Line 31 | Adjusted Overpayment:<br>- If Line **30** = Line **29**, print "0" (zero) on Lines **31** – **36** and go to Line **37**.<br>- If Line **30** > Line **29**, print "0" (zero) on Lines **31** – **35** and go to Line **36**.<br>- If Line **30** < Line **29**, subtract Line **30** from Line **29** and print result here. |
| Line 42 Position(s) 71-77 | Numeric | 7 | Return Line 32 | Total Donations – Schedule D, Line **26** (Must not be greater than Line **31**.) |
| Line 45 Position(s) 71-77 | Numeric | 7 | Return Line 33 | Subtotal – Subtract Line **32** from Line **31**. |
| Line 47 Position(s) 71-77 | Numeric | 7 | Return Line 34 | Amount Credited to **2015** |
| Line 50 Position(s) 59 | Numeric | 1 | Refund Option (Return Line 35) | Mark the appropriate number for the refund option that the taxpayer selects:<br>1 = MyRefund Card<br>2 = Paper check<br>3 = Direct deposit<br>**If not applicable, leave blank.** |
| Line 50 Position(s) 71-77 | Numeric | 7 | Return Line 35 | Amount to be Refunded – Subtract Line **34** from Line **33**. |
| Line 56 Position(s) 22 | Alpha | 1 | Direct Deposit—Checking Account Type | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.** |
| Line 56 Position(s) 31 | Alpha | 1 | Direct Deposit—Savings Account Type | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.** |

| **Printed Variable Data Fields – IT-540-2D Return** (Page 3) – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 56 Position(s) 65 | Alpha | 1 | Direct Deposit—Refund Forwarded Outside U.S.—Yes | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.** |
| Line 56 Position(s) 72 | Alpha | 1 | Direct Deposit—Refund Forwarded Outside U.S. —No | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.** |
| Line 58 Position(s) 17-25 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.** |
| Line 58 Position(s) 46-62 | Alphanumeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.** |
| Line 62 Position(s) 48-51 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW<br>John Bow = BOW_ |

## **Exact Placement Specifications** – IT-540-2D Return (Page 4)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2” from the left edge and 1/2” from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 16 in Position 50.
1 positioned on Line 53 in Position 27.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (61534) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| **Printed Variable Data Fields – IT-540-2D Return** (Page 4) | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 8 Position(s) 71-77 | Numeric | 7 | Return Line 36 | Amount Owed:<br>- If Line **28** < Line **18**, subtract Line **28** from Line **18** and print result here.<br>- If Line **30** > Line **29**, subtract Line **29** from Line **30** and print result here.<br>- If Line **33** > 0, print “0” (zero) on Lines **36** – **46**.<br>- If Line **33** = 0, print “0” (zero) here and go to Line **37**. |
| Line 10 Position(s) 71-77 | Numeric | 7 | Return Line 37 | Additional Donation to Military Family Assistance Fund |
| Line 12 Position(s) 71-77 | Numeric | 7 | Return Line 38 | Additional Donation to Coastal Protection and Restoration Fund |
| Line 14 Position(s) 71-77 | Numeric | 7 | Return Line 39 | Additional Donation to ~~Louisiana Chapter of~~ the National Multiple Sclerosis Society Fund |
| Line 16 Position(s) 71-77 | Numeric | 7 | Return Line 40 | Additional Donation to Louisiana Food Bank Association |
| Line 18 Position(s) 71-77 | Numeric | 7 | Return Line 41 | Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund |
| Line 20 Position(s) 71-77 | Numeric | 7 | Return Line 42 | Interest – Interest Calculation worksheet, Line **5** |

| **Printed Variable Data Fields – IT-540-2D Return** (Page 4) – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 22 Position(s) 71-77 | Numeric | 7 | Return Line 43 | Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line **7** |
| Line 24 Position(s) 71-77 | Numeric | 7 | Return Line 44 | Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line **7** |
| Line 26 Position(s) 58 | Alpha | 1 | Farmer Indicator (Return Line 45) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. |
| Line 26 Position(s) 71-77 | Numeric | 7 | Return Line 45 | Underpayment Penalty for Tax Due – See Form R-210R. |
| Line 28 Position(s) 71-77 | Numeric | 7 | Return Line 46 | Balance Due Louisiana – Add Lines **36** – **45**. |
| Line 40 Position(s) 27-29 | Numeric | 3 | Status of Return | Status of Return:<br>Position 27: Mark “0” if Line **34** = 0.<br>Mark “1” if Line **34** > 0. (Credit to 2014)<br>Position 28: Mark “0” if Line **35** = 0.<br>Mark “1” if Line **35** > 0. (Refund)<br>Position 29: Mark “0” if Line **46** = 0.<br>Mark “1” if Line **46** > 0. (Balance Due)<br>Examples: If Line 35 is $200 and Lines 34 and 46 are zero, mark "010".<br>If Line 34 is $100, Line 35 is $200, and Line 46 is zero, mark "110". |
| Line 43 Position(s) 24-29 | Numeric | 6 | Contribution/Donation Status | Contribution and Donation Status (right-justified):<br>Position 24: Mark “0” if Line **32** = 0.<br>Mark “1” if Line **32** > 0.<br>Position 25: Mark “0” if Line **37** = 0.<br>Mark “1” if Line **37** > 0.<br>Position 26: Mark “0” if Line **38** = 0.<br>Mark “1” if Line **38** > 0.<br>Position 27: Mark “0” if Line **39** = 0.<br>Mark “1” if Line **39** > 0.<br>Position 28: Mark “0” if Line **40** = 0.<br>Mark “1” if Line **40** > 0.<br>Position 29: Mark “0” if Line **41** = 0.<br>Mark “1” if Line **41** > 0.<br>Examples: If Lines 32, 38, 39, 40, and 41 are zero and Line 38 is $100, mark “010000”.<br>If Line 32 is $100, Line 40 is $200, and Lines 37, 38, 39, and 41 are zero, mark “100010”. |
| Line 54 Position(s) 70-78 | Alphanumeric | 9 | Preparer’s FEIN/ PTIN/SSN | Preparer’s FEIN, PTIN, or SSN. If not applicable, leave blank. |
| Line 55 Position(s) 15-18 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**<br>Name code examples: John Brown = BROW<br>John Bow = BOW_ |

| **Printed Variable Data Fields – IT-540-2D Return** (Page 4) – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 55 Position(s) 21-24 | Alphanumeric | 4 | Address Code | Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**<br>Address code examples: 1234 Main St. = 1234<br>12 Main St. = 12_M<br>P.O. Box = PO_B |
| Line 58 Position(s) 75-78 | Numeric | 4 | SPEC CODE | Special event code, which will be issued as needed. If not applicable, leave blank. |
| Line 59 Position(s) 35-59 | Alphanumeric | 25 | LDR's Mailing Address | If Line **46** = 0, print: PO BOX 3440<br>If Line **46** > 0, print: PO BOX 3550 |
| Line 60 Position(s) 35-59 | Alphanumeric | 25 | LDR's Mailing City State ZIP | If Line **46** = 0, print: BATON ROUGE LA 70821-3440<br>If Line **46** > 0, print: BATON ROUGE LA 70821-3550 |

## **Exact Placement Specifications** – IT-540-2D Schedule D

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 14 in Position 52.
1 positioned on Line 46 in Position 54.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61535) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| Printed Variable Data Fields – IT-540-2D Schedule D | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 14 Position(s) 71-77 | Numeric | 7 | Schedule D, Line 1 | Adjusted Overpayment – Return Line **31** |
| Line 18 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 2 | Military Family Assistance Fund |
| Line 20 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 3 | Coastal Protection and Restoration Fund |
| Line 22 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 4 | SNAP Fraud and Abuse Detection and Prevention Fund |
| Line 24 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 5 | START Program |
| Line 26 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 6 | Wildlife Habitat and Natural Heritage Trust Fund |
| Line 28 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 7 | Louisiana Cancer Trust Fund |
| Line 30 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 8 | Louisiana Animal Welfare Commission |
| Line 32 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 9 | National Lung Cancer Partnership |
| Line 34 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 10 | ~~Louisiana Chapter of the~~ National Multiple Sclerosis Society Fund |
| Line 36 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 11 | Louisiana Food Bank Association |
| Line 38 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 12 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission |
| Line 40 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 13 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| Line 18 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 14 | Louisiana Association of United Ways / LA 2-1-1 |

| Printed Variable Data Fields – IT-540-2D Schedule D – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 20 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 15 | Center of Excellence for Autism Spectrum Disorder |
| Line 22 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 16 | Alliance for the Advancement of End of Life Care |
| Line 24 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 17 | American Red Cross |
| Line 26 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 18 | New Opportunities Waiver Fund |
| Line 28 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 19 | Friends of Palmetto Island State Park |
| Line 30 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 20 | Dreams Come True |
| Line 32 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 21 | Louisiana Coalition Against Domestic Violence, Inc. |
| Line 34 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 22 | Decorative Lighting on the Crescent City Connection |
| Line 36 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 23 | Operation and Maintenance of the New Orleans Ferries |
| Line 38 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 24 | Louisiana National guard Honor Guard for Military Funerals |
| Line 40 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 25 | Bastion Community of Resilience |
| Line 43 Position(s) 71-77 | Numeric | 7 | Schedule D, Line 26 | Total Donations – Add Lines **2** – **25**. This amount cannot be greater than Line **1**. |

## **Exact Placement Specifications** – IT-540-2D Schedule E

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 2-5/16" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 11 in Position 48.
1 positioned on Line 38 in Position 49.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61536) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| Printed Variable Data Fields – IT-540-2D Schedule E | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 7 Position(s) 55 | Alpha | 1 | Negative AGI Indicator (Schedule E, Line 1) | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |
| Line 7 Position(s) 69-77 | Numeric | 9 | Schedule E, Line 1 | Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount **without** a negative sign or parentheses and mark the negative AGI indicator to the left of the field. |
| Line 9 Position(s) 69-77 | Numeric | 9 | Schedule E, Line 2 | Interest and Dividend Income from Other States |
| Line 11 Position(s) 69-77 | Numeric | 9 | Schedule E, Line 2A | Recapture of START Contributions |
| Line 13 Position(s) 69-77 | Numeric | 9 | Schedule E, Line 3 | Total – Add Lines 1, 2, and 2A. |
| Line 18 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4A) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 18 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4A | Exempt Income, Line 4A |
| Line 20 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4B) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 20 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4B | Exempt Income, Line 4B |
| Line 22 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4C) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 22 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4C | Exempt Income, Line 4C |

| Printed Variable Data Fields – IT-540-2D Schedule E – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 24 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4D) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 24 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4D | Exempt Income, Line 4D |
| Line 26 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4E) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 26 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4E | Exempt Income, Line 4E |
| Line 28 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4F) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 28 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4F | Exempt Income, Line 4F |
| Line 30 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4G) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 30 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4G | Exempt Income, Line 4G |
| Line 32 Position(s) 46-48 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4H) | Enter 3-character exempt code. If not applicable, leave blank. |
| Line 32 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4H | Exempt Income, Line 4H |
| Line 34 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4I | Total Exempt Income – Add Lines 4A – 4H. |
| Line 36 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4J | Federal Tax Applicable to Exempt Income |
| Line 38 Position(s) 71-77 | Numeric | 7 | Schedule E, Line 4K | Exempt Income – Subtract 4J from Line 4I. |
| Line 40 Position(s) 70-77 | Numeric | 8 | Schedule E, Line 5A | Louisiana AGI before IRC 280C Wage Expense Adjustment |
| Line 42 Position(s) 70-77 | Numeric | 8 | Schedule E, Line 5B | IRC 280C Wage Expense Adjustment |
| Line 44 Position(s) 70-77 | Numeric | 8 | Schedule E, Line 5C | Louisiana AGI – Subtract Line 5B from Line 5A. |

**NOTE:** There are additional printed variable data fields on Schedule E that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they MUST be completed when applicable.

## **Exact Placement Specifications** – IT-540-2D Schedule F and H

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 7 in Position 51.
1 positioned on Line 37 in Position 55.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61538) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| Printed Variable Data Fields – IT-540-2D Schedule F and H | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 22 Position(s) 73-77 | Numeric | 5 | Schedule F, Line 1D | Fees for noncommercial Louisiana hunting and fishing licenses |
| Line 27 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 27 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 2 | Additional Refundable Credit, Line 2 |
| Line 29 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 29 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 3 | Additional Refundable Credit, Line 3 |
| Line 31 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 31 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 4 | Additional Refundable Credit, Line 4 |
| Line 33 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 33 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 5 | Additional Refundable Credit, Line 5 |
| Line 35 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 6) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 6 | Additional Refundable Credit, Line 6 |
| Line 37 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 7 | Total Refundable tax Credits – Add Lines 1D and 2 – 6. |
| Line 51 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 1 | Federal Income Tax Liability from Federal Income Tax Deduction Worksheet |
| Line 53 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 2 | Federal Disaster Credits Allowed by IRS |
| Line 55 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 3 | Total – Add Lines 1 and 2. |

**NOTE:** There are additional printed variable data fields on Schedule F and H that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they MUST be completed when applicable.

## **Exact Placement Specifications** – IT-540-2D Schedule G

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1-7/8" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 18 in Position 51.
1 positioned on Line 47 in Position 59.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (61539) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

**Printed Variable Data Fields:** The printed variable data fields must meet the general criteria listed on Page 1 of this document and the specifications below:

| Printed Variable Data Fields – IT-540-2D Schedule G | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 8 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 1 | Credit for Taxes Paid to Other States |
| Line 13 Position(s) 79-80 | Numeric | 2 | Schedule G, Line 2D | Total Number of Qualifying Individuals |
| Line 17 Position(s) 74-77 | Numeric | 4 | Schedule G, Line 2E | Multiply Line 2D by $100. |
| Line 23 Position(s) 72-77 | Numeric | 6 | Schedule G, Line 3A | Value of Computer/Technological Equipment Donated |
| Line 25 Position(s) 72-77 | Numeric | 6 | Schedule G, Line 3B | Multiply Line 3A by 40%. |
| Line 28 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 4A | Certain Federal Tax Credits |
| Line 30 Position(s) 76-77 | Numeric | 2 | Schedule G, Line 4B | Multiply Line 4A by 10%. (Limited to $25) |
| Line 35 Position(s) 57-59 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 5) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 5 | Additional Nonrefundable Credit, Line 5 |
| Line 37 Position(s) 57-59 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 6) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 37 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 6 | Additional Nonrefundable Credit, Line 6 |
| Line 39 Position(s) 57-59 | Numeric | 3 | (Nonrefundable Credit Code Schedule G, Line 7) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 39 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 7 | Additional Nonrefundable Credit, Line 7 |
| Line 41 Position(s) 57-59 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 8) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 41 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 8 | Additional Nonrefundable Credit, Line 8 |

| Printed Variable Data Fields – IT-540-2D Schedule G – continued | | | | |
|---|---|---|---|---|
| **Exact Placement on Grid** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| Line 43 Position(s) 57-59 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 9) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 43 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 9 | Additional Nonrefundable Credit, Line 9 |
| Line 45 Position(s) 57-59 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 10) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 45 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 10 | Additional Nonrefundable Credit, Line 10 |
| Line 47 Position(s) 71-77 | Numeric | 7 | Schedule G, Line 11 | Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10. |

**NOTE:** There are additional printed variable data fields on Schedule G that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they MUST be completed when applicable.

## 2-D Barcode Specifications:

**Requirements:**

- The 2-D barcode should be placed on Page 4 of the return on Lines 35-43 in Positions 35-80. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave it blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

**Barcode Layout:**

1. Header Information
2. Government Specific Data
3. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 61531 for the Louisiana resident form (IT-540-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** – For a detailed layout of the government specific data, see Pages 23 through 31 of this document.

**Trailer** – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of *EOD* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:**

| | |
|---|---|
| T1<CR> | (Header Version Number) |
| 9999<CR> | (Developer Code) |
| LA<CR> | (Jurisdiction) |
| 6063<CR> | (Description) |
| 0<CR> | (Specification Version) |
| 1.0<CR> | (Software Version) |
| … | |
| … | |
| … | |
| *EOD*<CR> | |

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

**Louisiana Resident (IT-540) and Nonresident (IT-540B) Individual Income Tax Forms**

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

**2-D Barcode Sample**

## 2-D Barcode Fields for Form IT-540-2D

| Header Information | | | | |
|---|---|---|---|---|
| **Field No.** | **Field Type** | **Field Length** | **Field Name** | **Comments** |
| 1 | Alphanumeric | 2 | Header Version | Value is **T1**. |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the 2-D Bar Coding Standards.) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below |
| 3 | Alpha | 2 | Jurisdiction | Value is **LA**. |
| 4 | Numeric | 5 | Description | Value is **61531**. |
| 5 | Numeric | 1 | Specification Version | Value is **0**. |
| 6 | Variable | Variable | Software/Form Version | Vendor-defined version number that reflects the software and form revision used to produce the barcode. |

| Government Specific Data | | | | |
|---|---|---|---|---|
| **IT-540-2D Return** (Page 1) | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 7 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) **assigned by LDR** |
| 8 | Numeric | 9 | Primary Social Security Number | Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters) |
| 9 | Numeric | 9 | Secondary Social Security Number | Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank. |
| 10 | Alphanumeric | 25 | Primary Taxpayer's First Name | Primary taxpayer's first name |
| 11 | Alphanumeric | 1 | Primary Taxpayer's Middle Initial | Primary taxpayer's middle initial |
| 12 | Alphanumeric | 25 | Primary Taxpayer's Last Name | Primary taxpayer's last name |
| 13 | Alphanumeric | 3 | Primary Taxpayer's Name Suffix | Primary taxpayer's name suffix |
| 14 | Alphanumeric | 25 | Secondary Taxpayer's First Name | Spouse's first name; Provide only if the return is a joint return. Otherwise, leave blank. |
| 15 | Alphanumeric | 1 | Secondary Taxpayer's Middle Initial | Spouse's middle initial; Provide only if the return is a joint return. Otherwise, leave blank. |
| 16 | Alphanumeric | 25 | Secondary Taxpayer's Last Name | Spouse's last name; Provide only if the return is a joint return. Otherwise, leave blank. |
| 17 | Alphanumeric | 3 | Secondary Taxpayer's Name Suffix | Spouse's name suffix; Provide only if the return is a joint return. Otherwise, leave blank. |
| 18 | Alphanumeric | 35 | Taxpayer's Mailing Address | Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default. |
| 19 | Alphanumeric | 25 | Taxpayer's Mailing City | City (mailing address) |
| 20 | Alpha | 2 | Taxpayer's Mailing State | State (mailing address) |
| 21 | Numeric | 9 | Taxpayer's Mailing ZIP Code | ZIP Code (mailing address) – No hyphen. |
| 22 | Numeric | 10 | Daytime Telephone | Taxpayer's daytime area code and telephone number |
| 23 | Numeric | 8 | Taxable Period | Taxable Period – Example: **12312014** |
| 24 | Numeric | 5 | Form ID Number | Form ID Number -- **61531** |
| 25 | Numeric | 1 | Name Change Indicator | Mark "1" if name has changed.<br>Mark "0" if not applicable. |
| 26 | Numeric | 1 | Decedent Filing Indicator | Mark "1" for decedent taxpayer.<br>Mark "0" if not applicable. |

**Government Specific Data** (continued)

**IT-540-2D Return** (Page 1) – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 27 | Numeric | 1 | Spouse Decedent Indicator | Mark “1” for decedent spouse.<br>Mark “0” if not applicable. |
| 28 | Numeric | 1 | Amended Return Indicator | Mark “1” for an amended return.<br>Mark “0” if not applicable. |
| 29 | Numeric | 1 | NOL Carryback Indicator | Mark “1” for NOL carryback.<br>Mark “0” if not applicable. |
| 30 | Numeric | 8 | Taxpayer’s Date of Birth | Format must be mmddyyyy. No punctuation allowed. |
| 31 | Numeric | 8 | Spouse’s Date of Birth | |
| 32 | Numeric | 1 | Filing Status | Mark the appropriate number for the filing status:<br>1 = Single<br>2 = Married filing jointly<br>3 = Married filing separately<br>4 = Head of household<br>5 = Qualifying widow(er) |
| 33 | Numeric | 1 | Self Exemption – 65 or over | Mark “1” for “Yourself - 65 or older”.<br>Mark “0” if not applicable. |
| 34 | Numeric | 1 | Self Exemption – Blind | Mark “1” for “Yourself - Blind”.<br>Mark “0” if not applicable. |
| 35 | Numeric | 1 | Self Exemption – Qualifying widow(er) | Mark “1” for “Yourself – Qualifying widow”.<br>Mark “0” if not applicable. |
| 36 | Numeric | 1 | Spouse Exemption – 65 or over | Mark “1” for “Spouse - 65 or older”.<br>Mark “0” if not applicable. |
| 37 | Numeric | 1 | Spouse Exemption – Blind | Mark “1” for “Spouse - Blind”.<br>Mark “0” if not applicable. |
| 38 | Numeric | 2 | Dependents | Line 6C, total number of dependents |
| 39 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed |

**NOTE:** Fields for the exemptions **“Yourself”** and **“Spouse”** have been purposely omitted from the 2-D barcode layout.

**IT-540-2D Return** (Page 2)

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 40 | Numeric | 5 | W-2 Wages | If "1" is marked in Field **41**, enter the wages from the W-2(s). Leave blank if not applicable. |
| 41 | Numeric | 1 | Federal Return Not Required Indicator | Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **15** must be left blank and Line **16** must be "0.")<br>Mark "0" if not applicable. |
| 42 | Numeric | 1 | Schedule E Indicator | Mark “1” if Schedule E is utilized.<br>Mark “0” if not applicable.<br>(If Schedule E Lines **1** and **5C** are the same amount, Schedule E should not be filed.) |
| 43 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) |
| 44 | Numeric | 7 | Return Line 8A | Federal Itemized Deductions |
| 45 | Numeric | 5 | Return Line 8B | Federal Standard Deduction |
| 46 | Numeric | 7 | Return Line 8C | Excess Federal Itemized Deductions – Subtract Line **8B** from Line **8A**. |

| Government Specific Data (continued) | | | | |
|---|---|---|---|---|
| **IT-540-2D Return** (Page 2) – continued | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 47 | Numeric | 1 | Federal Disaster Credit Indicator | Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line **9**).<br>Mark "0" if not applicable. |
| 48 | Numeric | 8 | Return Line 9 | Federal Income Tax |
| 49 | Numeric | 9 | Return Line 10 | Louisiana Tax Table Income – Subtract Lines **8C** and **9** from Line **7**. |
| 50 | Numeric | 8 | Return Line 11 | Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax. |
| 51 | Numeric | 4 | Return Line 12A | Federal Child Care Credit |
| 52 | Numeric | 4 | Return Line 12B | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. |
| 53 | Numeric | 4 | Return Line 12C | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. |
| 54 | Numeric | 4 | Return Line 12D | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| 55 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 12D) | Number of dependents who attended a **5-star** facility |
| 56 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 12D) | Number of dependents who attended a **4-star** facility |
| 57 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 12D) | Number of dependents who attended a **3-star** facility |
| 58 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 12D) | Number of dependents who attended a **2-star** facility |
| 59 | Numeric | 4 | Return Line 12E | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. |
| 60 | Numeric | 4 | Return Line 13 | Education Credit – Multiply number of qualified dependents who attended school (K – 12) by $25. |
| 61 | Numeric | 8 | Return Line 14 | Other Nonrefundable Tax Credits – Schedule G, Line **11** |
| 62 | Numeric | 8 | Return Line 15 | Total Nonrefundable Tax Credits – Add Lines **12B** – **14**. |
| 63 | Numeric | 8 | Return Line 16 | Adjusted Louisiana Income Tax – Subtract Line **15** from Line **11**. |
| 64 | Numeric | 1 | Consumer Use Tax Indicator | Consumer Use Tax (must be “1” or “2”):<br>Mark “1” if no use tax due.<br>Mark “2” if amount due from the Consumer Use Tax worksheet, Line 2. |
| 65 | Numeric | 8 | Return Line 17 | Consumer Use Tax worksheet, Line **2** |
| 66 | Numeric | 8 | Return Line 18 | Total Income Tax and Consumer Use Tax – Add Lines **16** and **17**. |
| **IT-540-2D Return** (Page 3) | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 67 | Numeric | 4 | Return Line 19 | Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet. |
| 68 | Numeric | 4 | Return Line 19A | Refundable Child Care Credit worksheet, Line **3** |
| 69 | Numeric | 4 | Return Line 19B | Refundable Child Care Credit worksheet, Line **6** |

| **Government Specific Data** (continued) | | | | |
|---|---|---|---|---|
| **IT-540-2D Return** (Page 3) – continued | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 70 | Numeric | 5 | Return Line 20 | Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet. |
| 71 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 20) | Number of dependents who attended a **5-star** facility |
| 72 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 20) | Number of dependents who attended a **4-star** facility |
| 73 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 20) | Number of dependents who attended a **3-star** facility |
| 74 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 20) | Number of dependents who attended a **2-star** facility |
| 75 | Numeric | 3 | Return Line 21 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3** |
| 76 | Numeric | 7 | Return Line 22 | Louisiana Citizens Insurance Credit |
| 77 | Numeric | 7 | Return Line 23 | Other Refundable Tax Credits – Schedule F, Line **7** |
| 78 | Numeric | 7 | Return Line 24 | Louisiana Tax Withheld for **2014** |
| 79 | Numeric | 7 | Return Line 25 | Credit Carried Forward from **2013** |
| 80 | Numeric | 7 | Return Line 26 | Amount of Estimated Payments for **2014** |
| 81 | Numeric | 7 | Return Line 27 | Amount Paid with Extension Request |
| 82 | Numeric | 7 | Return Line 28 | Total Refundable Tax Credits and Payments – Add Lines **19** and **20** – **27**. (Do not include Lines **19A** and **19B**.) |
| 83 | Numeric | 7 | Return Line 29 | Overpayment:<br>- If Line **28** = Line **18**, mark “0” (zero) on Lines **29** – **36** and go to Line **37**.<br>- If Line **28** > Line **18**, subtract Line **18** from Line **28**. Enter here.<br>- If Line **28** < Line **18**, mark “0” (zero) on Lines **29** – **35** and go to Line **36**. |
| 84 | Numeric | 1 | Farmer Indicator (Return Line 30) | Farmer Indicator Box for Underpayment Penalty:<br>Mark “1” if farmer indicator box is checked on Line **30**.<br>Mark “0” if not applicable. |
| 85 | Numeric | 7 | Return Line 30 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| 86 | Numeric | 7 | Return Line 31 | Adjusted Overpayment:<br>- If Line **30** = Line **29**, mark “0” (zero) on Lines **31** – **36** and go to Line **37**.<br>- If Line **30** > Line **29**, mark “0” (zero) on Lines **31** – **35** and go to Line **36**.<br>- If Line **30** < Line **29**, subtract Line **30** from Line **29**. Enter here. |
| 87 | Numeric | 7 | Return Line 32 | Total Donations – Schedule D, Line **26** |
| 88 | Numeric | 7 | Return Line 33 | Subtotal – Subtract Line **32** from Line **31**. |
| 89 | Numeric | 7 | Return Line 34 | Amount of Overpayment Credited to **2015** |
| 90 | Numeric | 1 | Refund Option (Return Line 35) | Mark the appropriate number for the refund option that the taxpayer selects:<br>1 = MyRefund Card<br>2 = Paper check<br>3 = Direct deposit<br>**If the amount in Field 91 = 0, leave this field blank.** |
| 91 | Numeric | 7 | Return Line 35 | Amount to be Refunded – Subtract Line **34** from Line **33**. |

**Government Specific Data** (continued)

**IT-540-2D Return** (Page 3) – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 92 | Numeric | 1 | Direct Deposit—Bank Account Type | Direct Deposit—Bank Account Type:<br>Mark "1" if checking.<br>Mark "2" if savings.<br>**If not applicable, leave blank.** |
| 93 | Numeric | 1 | Direct Deposit—Refund Forwarded Outside U.S. | Will refund be forwarded outside the U.S.?<br>Mark "1" if yes.<br>Mark "0" if no.<br>**If not applicable, leave blank.** |
| 94 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits)<br>**If not applicable, leave blank.** |
| 95 | Alphanumeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters)<br>**If not applicable, leave blank.** |

**IT-540-2D Return** (Page 4)

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 96 | Numeric | 7 | Return Line 36 | Amount Owed:<br>- If Line **28** < Line **18**, subtract Line **28** from Line **18**. Enter here.<br>- If Line **30** > Line **29**, subtract Line **29** from Line **30**. Enter here.<br>- If Line **33** > 0, enter "0" on Lines **36** – **46**.<br>- If Line **33** = 0, enter "0" here and go to Line **37**. |
| 97 | Numeric | 7 | Return Line 37 | Additional Donation to Military Family Assistance Fund |
| 98 | Numeric | 7 | Return Line 38 | Additional Donation to Coastal Protection and Restoration Fund |
| 99 | Numeric | 7 | Return Line 39 | Additional Donation to ~~Louisiana Chapter of~~ the National Multiple Sclerosis Society Fund |
| 100 | Numeric | 7 | Return Line 40 | Additional Donation to Louisiana Food Bank Association |
| 101 | Numeric | 7 | Return Line 41 | Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund |
| 102 | Numeric | 7 | Return Line 42 | Interest – Interest Calculation worksheet, Line **5** |
| 103 | Numeric | 7 | Return Line 43 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7** |
| 104 | Numeric | 7 | Return Line 44 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7** |
| 105 | Numeric | 1 | Farmer Indicator (Return Line 45) | Farmer Indicator Box for Underpayment Penalty:<br>Mark "1" if farmer indicator box is checked on Line **45**.<br>Mark "0" if not applicable. |
| 106 | Numeric | 7 | Return Line 45 | Underpayment Penalty for Tax Due – See Form R-210R. |
| 107 | Numeric | 7 | Return Line 46 | Balance Due Louisiana – Add Lines **36** – **45**. |
| 108 | Numeric | 3 | Status of Return | Status of Return:<br>1st Digit: Mark "0" if Line **34** = 0.<br>Mark "1" if Line **34** > 0. (Credit to 2015)<br>2nd Digit: Mark "0" if Line **35** = 0.<br>Mark "1" if Line **35** > 0. (Refund)<br>3rd Digit: Mark "0" if Line **46** = 0.<br>Mark "1" if Line **46** > 0. (Balance Due)<br>Examples: If Line 35 is $200 and Lines 34 and 46 are zero, mark "010".<br>If Line 34 is $100, Line 35 is $200, and Line 46 is zero, mark "110". |

| Government Specific Data (continued) | | | | |
|---|---|---|---|---|
| **IT-540-2D Return** (Page 4) – continued | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 109 | Numeric | 6 | Contribution/Donation Status | Contribution and Donation Status (right-justified):<br>1st Digit: Mark "0" if Line **32** = 0.<br>Mark "1" if Line **32** > 0.<br>2nd Digit: Mark "0" if Line **37** = 0.<br>Mark "1" if Line **37** > 0.<br>3rd Digit: Mark "0" if Line **38** = 0.<br>Mark "1" if Line **38** > 0.<br>4th Digit: Mark "0" if Line **39** = 0.<br>Mark "1" if Line **39** > 0.<br>5th Digit: Mark "0" if Line **40** = 0.<br>Mark "1" if Line **40** > 0.<br>6th Digit: Mark "0" if Line **41** = 0.<br>Mark "1" if Line **41** > 0.<br>Examples: If Lines 32, 38, 39, 40, and 41 are zero and Line 37 is $100, mark "010000".<br>If Line 32 is $100, Line 39 is $200, and Lines 37, 38, 40, and 41 are zero, mark "100100". |
| 110 | Alphanumeric | 9 | Preparer's FEIN/ PTIN/SSN | Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank. |
| 111 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**<br>Name code examples: John Brown = BROW<br>John Bow = BOW_ |
| 112 | Alphanumeric | 4 | Address Code | Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**<br>Address code examples: 1234 Main St. = 1234<br>12 Main St. = 12_M<br>P.O. Box = PO_B |
| 113 | Numeric | 4 | SPEC CODE | Special event code, which will be issued as needed. If not applicable, leave blank. |
| **IT-540-2D Schedule D** | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 114 | Numeric | 7 | Schedule D, Line 1 | Adjusted Overpayment – Return Line **31** |
| 115 | Numeric | 5 | Schedule D, Line 2 | Military Family Assistance Fund |
| 116 | Numeric | 5 | Schedule D, Line 3 | Coastal Protection and Restoration Fund |
| 117 | Numeric | 5 | Schedule D, Line 4 | SNAP Fraud and Abuse Detection and Prevention Fund |
| 118 | Numeric | 5 | Schedule D, Line 5 | START Program |
| 119 | Numeric | 5 | Schedule D, Line 6 | Wildlife Habitat and Natural Heritage Trust Fund |
| 120 | Numeric | 5 | Schedule D, Line 7 | Louisiana Cancer Trust Fund |
| 121 | Numeric | 5 | Schedule D, Line 8 | Louisiana Animal Welfare Commission |
| 122 | Numeric | 5 | Schedule D, Line 9 | National Lung Cancer Partnership |

**Government Specific Data** (continued)

**IT-540-2D Schedule D** – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 123 | Numeric | 5 | Schedule D, Line 10 | ~~Louisiana Chapter of the~~ National Multiple Sclerosis Society Fund |
| 124 | Numeric | 5 | Schedule D, Line 11 | Louisiana Food Bank Association |
| 125 | Numeric | 5 | Schedule D, Line 12 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission |
| 126 | Numeric | 5 | Schedule D, Line 13 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| 127 | Numeric | 5 | Schedule D, Line 14 | Louisiana Association of United Ways / LA 2-1-1 |
| 128 | Numeric | 5 | Schedule D, Line 15 | Center of Excellence for Autism Spectrum Disorder |
| 129 | Numeric | 5 | Schedule D, Line 16 | Alliance for the Advancement of End of Life Care |
| 130 | Numeric | 5 | Schedule D, Line 17 | American Red Cross |
| 131 | Numeric | 5 | Schedule D, Line 18 | New Opportunities Waiver Fund |
| 132 | Numeric | 5 | Schedule D, Line 19 | Friends of Palmetto Island State Park |
| 133 | Numeric | 5 | Schedule D, Line 20 | Dreams Come True, Inc. |
| 134 | Numeric | 5 | Schedule D, Line 21 | Louisiana Coalition Against Domestic Violence, Inc. |
| 135 | Numeric | 5 | Schedule D, Line 22 | Decorative Lighting on the Crescent City Connection |
| 136 | Numeric | 5 | Schedule D, Line 23 | Operation and Maintenance of the New Orleans Ferries |
| 137 | Numeric | 5 | Schedule D, Line 24 | Louisiana National Guard Honor Guard for Military Funerals |
| 138 | Numeric | 5 | Schedule D, Line 25 | Bastion Community of Resilience |
| 139 | Numeric | 7 | Schedule D, Line 26 | Total Donations – Add Lines **2** – **25**. This amount cannot be more than Line **1**. |

**IT-540-2D Schedule E**

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 140 | Alpha | 1 | Negative AGI Indicator (Schedule E, Line 1) | Negative Indicator Box for Federal AGI:<br>Mark "1" if negative AGI indicator box is marked on Line **1**.<br>Mark "0" if not applicable. |
| 141 | Numeric | 9 | Schedule E, Line 1 | Federal AGI—This field must be a positive integer. If the Federal AGI is a loss, enter the amount **without** a negative sign or parentheses and mark "1" in Field **140**. |
| 142 | Numeric | 9 | Schedule E, Line 2 | Interest and Dividend Income from Other States |
| 143 | Numeric | 9 | Schedule E, Line 2A | Recapture of START Contributions |
| 144 | Numeric | 9 | Schedule E, Line 3 | Total – Add Lines 1, 2, and 2A. |
| 145 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4A) | Enter 3-character exempt code. |
| 146 | Numeric | 7 | Schedule E, Line 4A | Exempt Income, Line 4A |
| 147 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4B) | Enter 3-character exempt code. |
| 148 | Numeric | 7 | Schedule E, Line 4B | Exempt Income, Line 4B |
| 149 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4C) | Enter 3-character exempt code. |
| 150 | Numeric | 7 | Schedule E, Line 4C | Exempt Income, Line 4C |
| 151 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4D) | Enter 3-character exempt code. |
| 152 | Numeric | 7 | Schedule E, Line 4D | Exempt Income, Line 4D |
| 153 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4E) | Enter 3-character exempt code. |
| 154 | Numeric | 7 | Schedule E, Line 4E | Exempt Income, Line 4E |
| 155 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4F) | Enter 3-character exempt code. |
| 156 | Numeric | 7 | Schedule E, Line 4F | Exempt Income, Line 4F |
| 157 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4G) | Enter 3-character exempt code. |

**Government Specific Data** (continued)

**IT-540-2D Schedule E** – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 158 | Numeric | 7 | Schedule E, Line 4G | Exempt Income, Line 4G |
| 159 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4H) | Enter 3-character exempt code. |
| 160 | Numeric | 7 | Schedule E, Line 4H | Exempt Income, Line 4H |
| 161 | Numeric | 7 | Schedule E, Line 4I | Total Exempt Income – Add Lines 4A – 4H. |
| 162 | Numeric | 7 | Schedule E, Line 4J | Federal Tax Applicable to Exempt Income |
| 163 | Numeric | 7 | Schedule E, Line 4K | Exempt Income – Subtract 4J from Line 4I. |
| 164 | Numeric | 8 | Schedule E, Line 5A | Louisiana AGI before IRC 280C Wage Expense Adjustment |
| 165 | Numeric | 8 | Schedule E, Line 5B | IRC 280C Wage Expense Adjustment |
| 166 | Numeric | 8 | Schedule E, Line 5C | Louisiana AGI – Subtract Line 5B from Line 5A. |
| 167 | Numeric | 5 | Schedule F, Line 1D | Fees for Louisiana noncommercial hunting and fishing licenses |

**Government Specific Data** (continued)

**IT-540-2D Schedule F and H**

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 168 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 2) | Enter 3-character credit code. |
| 169 | Numeric | 7 | Schedule F, Line 2 | Additional Refundable Credit, Line 2 |
| 170 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 3) | Enter 3-character credit code. |
| 171 | Numeric | 7 | Schedule F, Line 3 | Additional Refundable Credit, Line 3 |
| 172 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 4) | Enter 3-character credit code. |
| 173 | Numeric | 7 | Schedule F, Line 4 | Additional Refundable Credit, Line 4 |
| 174 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 5) | Enter 3-character credit code. |
| 175 | Numeric | 7 | Schedule F, Line 5 | Additional Refundable Credit, Line 5 |
| 176 | Alphanumeric | 3 | Refundable Credit Code (Schedule F, Line 6) | Enter 3-character credit code. |
| 177 | Numeric | 7 | Schedule F, Line 6 | Additional Refundable Credit, Line 6 |
| 178 | Numeric | 7 | Schedule F, Line 7 | Total Refundable tax Credits – Add Lines 1D and 2 – 6. |
| 179 | Numeric | 7 | Schedule H, Line 1 | Federal Income Tax Liability – See Federal Income Tax Deduction worksheet. |
| 180 | Numeric | 7 | Schedule H, Line 2 | Federal Disaster Credits Allowed by IRS |
| 181 | Numeric | 7 | Schedule H, Line 3 | Total – Add Lines 1 and 2. |

**IT-540-2D Schedule G**

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|---|---|---|---|---|
| 182 | Numeric | 7 | Schedule G, Line 1 | Credit for Taxes Paid to Other States |
| 183 | Numeric | 2 | Schedule G, Line 2D | Total Number of Qualifying Individuals |
| 184 | Numeric | 4 | Schedule G, Line 2E | Multiply Line 2D by $100. |
| 185 | Numeric | 6 | Schedule G, Line 3A | Value of Computer/Technological Equipment Donated |
| 186 | Numeric | 6 | Schedule G, Line 3B | Multiply Line 3A by 40%. |
| 187 | Numeric | 7 | Schedule G, Line 4A | Certain Federal Tax Credits |
| 188 | Numeric | 2 | Schedule G, Line 4B | Multiply Line 4A by 10%. (Limited to $25) |
| 189 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 5) | Enter 3-character credit code. |
| 190 | Numeric | 7 | Schedule G, Line 5 | Additional Nonrefundable Credit, Line 5 |
| 191 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 6) | Enter 3-character credit code. |

| **Government Specific Data** (continued) | | | | |
|---|---|---|---|---|
| **IT-540-2D Schedule G** – continued | | | | |
| **Field No.** | **Field Type** | **Max. Field Length** | **Field Name** | **Comments** |
| 192 | Numeric | 7 | Schedule G, Line 6 | Additional Nonrefundable Credit, Line 6 |
| 193 | Numeric | 3 | (Nonrefundable Credit Code Schedule G, Line 7) | Enter 3-character credit code. |
| 194 | Numeric | 7 | Schedule G, Line 7 | Additional Nonrefundable Credit, Line 7 |
| 195 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 8) | Enter 3-character credit code. |
| 196 | Numeric | 7 | Schedule G, Line 8 | Additional Nonrefundable Credit, Line 8 |
| 197 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 9) | Enter 3-character credit code. |
| 198 | Numeric | 7 | Schedule G, Line 9 | Additional Nonrefundable Credit, Line 9 |
| 199 | Numeric | 3 | Nonrefundable Credit Code (Schedule G, Line 10) | Enter 3-character credit code. |
| 200 | Numeric | 7 | Schedule G, Line 10 | Additional Nonrefundable Credit, Line 10 |
| 201 | Numeric | 7 | Schedule G, Line 11 | Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10. |
| **Trailer** | | | | |
| 202 | Indicates the end of the data file. Value is ***EOD***. | | | |

**Submission of Test Samples:**

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540-2D must use the scenarios that are found on Pages 33 through 71 of this document. A test submission should include the returns and only the applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540-2D will begin **November 24, 2014**. All test documents must be submitted to the department on or before December 31, 2014. Test submissions should be sent to:

**Attention: Forms Management Unit**
**Support Services Division**
Louisiana Department of Revenue
617 N. Third St.
Baton Rouge, LA 70802-5428

Ten (10) business days will be required for our review and testing. Results will be issued via e-mail or fax. Questions, inquiries, comments, etc., should be directed to the e-mail address Substitute.Inquiries@LA.gov.

# TEST SCENARIO **1**

Your approved Developer ID must be here.



DEV ID 0000

# 2014 LOUISIANA RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

SHARON RICHARDS

1509 ST CHARLES AVE

NEW ORLEANS LA 70130-4445

Taxpayer SSN 454678905

Spouse SSN

Telephone 5043674444

Taxpayer DOB 09251992

Spouse DOB

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

1

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

| | | | | | | |
|---|---|---|---|---|---|---|
| 6A | X Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B | 1 |
| 6B | Spouse | 65 or older | Blind | | | |

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 0

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date *(mm/dd/yyyy)* |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 1

Social Security Number 454678905

**If you are not required to file a federal return, indicate wages here.** 7200

**Mark this box and enter zero "0" on Lines 7 through 16.** X

| | | | | |
|---|---|---|---|---|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." | From Louisiana Schedule E, attached. | 7 | 0 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 0 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 0 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 0 |
| 9 | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box. | | 9 | 0 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." | | 10 | 0 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 0 |

## NONREFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 12A | FEDERAL CHILD CARE CREDIT | 12A | 0 |
| 12B | 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 12B | 0 |
| 12C | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12C | 0 |
| 12D | 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 12D | 0 |
| 12E | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12E | 0 |
| 13 | EDUCATION CREDIT | 13 | 0 |
| 14 | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 | 14 | 0 |
| 15 | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14. | 15 | 0 |
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0." | 16 | 0 |
| 17 | CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2. | 17 | 0 |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17. | 18 | 0 |

Social Security Number 454678905

## REFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 19 | 2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT | 19 | 0 |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A | 0 |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | 19B | 0 |
| 20 | 2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 20 | 0 |
| 21 | EARNED INCOME CREDIT | 21 | 0 |
| 22 | LOUISIANA CITIZENS INSURANCE CREDIT | 22 | 27 |
| 23 | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 | 23 | 0 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 24 | **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.** | 24 | 40 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2013 | 25 | 0 |
| 26 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014 | 26 | 0 |
| 27 | AMOUNT PAID WITH EXTENSION REQUEST | 27 | 0 |
| 28 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A and 19B. | 28 | 67 |
| 29 | OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36. | 29 | 67 |
| 30 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 30 | 0 |
| 31 | **ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36. | 31 | 67 |
| 32 | TOTAL DONATIONS – From Schedule D, Line 26 | 32 | 50 |

## REFUND DUE

| | | | | |
|---|---|---|---|---|
| 33 | SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund. | | 33 | 17 |
| 34 | AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX | **CREDIT** | 34 | 0 |
| 35 | AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br>Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. | **REFUND** 3 | 35 | 17 |

**If you do not make a refund selection, you will receive your refund by paper check.**

**DIRECT DEPOSIT INFORMATION:**

**Type:** Checking X Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No X

Routing Number 063100277

Account Number 0123456789

Social Security Number 454678905

## AMOUNTS DUE LOUISIANA

| | | | |
|---|---|---|---|
| 36 | AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here. | 36 | 0 |
| 37 | **ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND** | 37 | 0 |
| 38 | **ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND** | 38 | 0 |
| 39 | **ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND** | 39 | 0 |
| 40 | **ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION** | 40 | 0 |
| 41 | **ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND** | 41 | 0 |
| 42 | INTEREST | 42 | 0 |
| 43 | DELINQUENT FILING PENALTY | 43 | 0 |
| 44 | DELINQUENT PAYMENT PENALTY | 44 | 0 |
| 45 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 45 | 0 |
| 46 | BALANCE DUE LOUISIANA – Add Lines 36 through 45. **PAY THIS AMOUNT.** | 46 | 0 |

**DO NOT SEND CASH.**

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 010

Contribution and Donation 100000

The 2-D barcode must be inserted within this area.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

| Your Signature | Date | Signature of paid preparer other than taxpayer | |
|---|---|---|---|
| Spouse's Signature *(If filing jointly, both must sign.)* | Date | Telephone number of paid preparer (504) 291-8831 | Date |

Name RICH Address 1509

**FOR OFFICE USE ONLY**

Field Flag

729876549

Social Security Number, PTIN, or FEIN of paid preparer

**Individual Income Tax Return**
**Calendar year return due 5/15/2015**

**Mail to:** Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

**SPEC CODE**

61534

Social Security Number 454678905

## SCHEDULE D – 2014 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 31 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 31 of Form IT-540-2D.

| | | | |
|---|---|---|---|
| 1 | **Adjusted Overpayment -** From IT-540-2D, Line 31 | 1 | 67 |

**DONATIONS OF LINE 1**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2 | **The Military Family Assistance Fund** | 2 | 3 | 14 | Louisiana Association of United Ways/LA 2-1-1 | 14 | 2 |
| 3 | **Coastal Protection and Restoration Fund** | 3 | 3 | 15 | Center of Excellence for Autism Spectrum Disorder | 15 | 2 |
| 4 | **SNAP Fraud and Abuse Detection and Prevention Fund** | 4 | 2 | 16 | Alliance for the Advancement of End of Life Care | 16 | 2 |
| 5 | The START Program | 5 | 2 | 17 | American Red Cross | 17 | 2 |
| 6 | Wildlife Habitat and Natural Heritage Trust Fund | 6 | 2 | 18 | New Opportunities Waiver Fund | 18 | 2 |
| 7 | Louisiana Cancer Trust Fund | 7 | 2 | 19 | Friends of Palmetto Island State Park | 19 | 2 |
| 8 | Louisiana Animal Welfare Commission | 8 | 2 | 20 | Dreams Come True, Inc. | 20 | 2 |
| 9 | National Lung Cancer Partnership | 9 | 2 | 21 | Louisiana Coalition Against Domestic Violence, Inc. | 21 | 2 |
| 10 | National Multiple Sclerosis Society Fund | 10 | 2 | 22 | Decorative Lighting on the Crescent City Connection | 22 | 2 |
| 11 | Louisiana Food Bank Association | 11 | 2 | 23 | Operation and Maintenance of the New Orleans Ferries | 23 | 2 |
| 12 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission | 12 | 2 | 24 | Louisiana National Guard Honor Guard for Military Funerals | 24 | 2 |
| 13 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana | 13 | 2 | 25 | Bastion Community of Resilience | 25 | 2 |

| | | | |
|---|---|---|---|
| 26 | TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 32. | 26 | 50 |

61535

# TEST SCENARIO **2**

Your approved Developer ID must be here.



DEV ID 0000

# 2014 LOUISIANA RESIDENT - 2D

| | | | |
|---|---|---|---|
| Name Change | BILL WRIGHT | Taxpayer SSN | 437543637 |
| Decedent Filing | NANCY WRIGHT | Spouse SSN | 731674567 |
| Spouse Decedent X | 500 WOODHAVEN DR | | |
| Amended Return | MONROE LA 71203-2257 | Telephone | 3186874320 |
| NOL Carryback | | | |

Taxpayer DOB 04151975 Spouse DOB 11111970

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

2

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

| | | | | | | |
|---|---|---|---|---|---|---|
| 6A | X Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B | 3 |
| 6B | X Spouse | 65 or older | X Blind | | | |

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 4

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date *(mm/dd/yyyy)* |
|---|---|---|---|
| BECKY WRIGHT | 122-34-5567 | DAUGHTER | 07/06/1998 |
| JONATHAN WRIGHT | 400-55-3015 | SON | 08/12/2003 |
| JAMES WRIGHT | 400-00-5015 | SON | 05/14/2007 |
| BRENDA WRIGHT | 400-77-2015 | DAUGHTER | 03/23/2010 |
| | | | |
| | | | |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 7

Social Security Number 437543637

**If you are not required to file a federal return, indicate wages here.**

**Mark this box and enter zero "0" on Lines 7 through 16.**

| | | | | |
|---|---|---|---|---|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." | X From Louisiana Schedule E, attached. | 7 | 149127 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 0 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 0 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 0 |
| 9 | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box. | | 9 | 21569 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." | | 10 | 127558 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 4866 |

## NONREFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 12A | FEDERAL CHILD CARE CREDIT | 12A | 600 |
| 12B | 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 12B | 25 |
| 12C | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12C | 0 |
| 12D | 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT<br>5 1 4 0 3 0 2 0 | 12D | 50 |
| 12E | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12E | 0 |
| 13 | EDUCATION CREDIT | 13 | 75 |
| 14 | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 | 14 | 230 |
| 15 | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14. | 15 | 380 |
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0." | 16 | 4486 |
| 17 | CONSUMER USE TAX — No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2. | 17 | 144 |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17. | 18 | 4630 |

Social Security Number 437543637

## REFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 19 | 2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT | 19 | 0 |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A | 0 |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | 19B | 0 |
| 20 | 2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 20 | 0 |
| 21 | EARNED INCOME CREDIT | 21 | 0 |
| 22 | LOUISIANA CITIZENS INSURANCE CREDIT | 22 | 250 |
| 23 | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 | 23 | 1300 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 24 | **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.** | 24 | 0 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2013 | 25 | 0 |
| 26 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014 | 26 | 1000 |
| 27 | AMOUNT PAID WITH EXTENSION REQUEST | 27 | 0 |
| 28 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A and 19B. | 28 | 2550 |
| 29 | OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36. | 29 | 0 |
| 30 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 30 | 0 |
| 31 | **ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36. | 31 | 0 |
| 32 | TOTAL DONATIONS – From Schedule D, Line 26 | 32 | 0 |

## REFUND DUE

| | | | | |
|---|---|---|---|---|
| 33 | SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund. | | 33 | 0 |
| 34 | AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX | **CREDIT** | 34 | 0 |
| 35 | AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br>Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. | **REFUND** | 35 | 0 |

**If you do not make a refund selection, you will receive your refund by paper check.**

**DIRECT DEPOSIT INFORMATION:**

**Type:** Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

WRIG

61533

Social Security Number 437543637

## AMOUNTS DUE LOUISIANA

| | | | |
|---|---|---|---|
| 36 | AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here. | 36 | 2080 |
| 37 | **ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND** | 37 | 20 |
| 38 | **ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND** | 38 | 20 |
| 39 | **ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND** | 39 | 20 |
| 40 | **ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION** | 40 | 20 |
| 41 | **ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND** | 41 | 20 |
| 42 | INTEREST | 42 | 12 |
| 43 | DELINQUENT FILING PENALTY | 43 | 103 |
| 44 | DELINQUENT PAYMENT PENALTY | 44 | 10 |
| 45 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. X | 45 | 80 |
| 46 | BALANCE DUE LOUISIANA – Add Lines 36 through 45. **PAY THIS AMOUNT. DO NOT SEND CASH.** | 46 | 2385 |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 001

Contribution and Donation 011111

The 2-D barcode must be inserted within this area.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

| Your Signature | Date | Signature of paid preparer other than taxpayer | |
|---|---|---|---|
| Spouse's Signature *(If filing jointly, both must sign.)* | Date | Telephone number of paid preparer (225) 922-6432 | Date |

Name WRIG Address 500

**FOR OFFICE USE ONLY**

Field Flag

726830902

Social Security Number, PTIN, or FEIN of paid preparer

**Individual Income Tax Return**
**Calendar year return due 5/15/2015**

**Mail to:** Department of Revenue
PO BOX 3550
BATON ROUGE LA 70821-3550

**SPEC CODE**

## SCHEDULE E – 2014 ADJUSTMENTS TO INCOME

Social Security Number 437543637

| | | | |
|---|---|---|---|
| 1 | FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. Check box if amount is less than zero. | 1 | 164127 |
| 2 | INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS | 2 | 0 |
| 2A | RECAPTURE OF START CONTRIBUTIONS | 2A | 0 |
| 3 | TOTAL – Add Lines 1, 2, and 2A. | 3 | 164127 |

**EXEMPT INCOME –** Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

| | Exempt Income Description | Code | | Amount |
|---|---|---|---|---|
| 4A | ELEM. & SECONDARY SCH. TUITION | 17E | 4A | 15000 |
| 4B | | | 4B | 0 |
| 4C | | | 4C | 0 |
| 4D | | | 4D | 0 |
| 4E | | | 4E | 0 |
| 4F | | | 4F | 0 |
| 4G | | | 4G | 0 |
| 4H | | | 4H | 0 |
| 4I | **EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add Lines 4A through 4H. | | 4I | 15000 |
| 4J | FEDERAL TAX APPLICABLE TO EXEMPT INCOME | | 4J | 0 |
| 4K | EXEMPT INCOME – Subtract Line 4J from Line 4I. | | 4K | 15000 |
| 5A | LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3. | | 5A | 149127 |
| 5B | IRC 280C EXPENSE ADJUSTMENT | | 5B | 0 |
| 5C | LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7. | | 5C | 149127 |

| Description | Code |
|---|---|
| Interest and Dividends on US Government Obligations | 01E |
| Louisiana State Employees' Retirement Benefits (Date Retired) | 02E |
| *Taxpayer* _____ *Spouse* _____ | |
| Louisiana State Teachers' Retirement Benefits (Date Retired) | 03E |
| *Taxpayer* _____ *Spouse* _____ | |
| Federal Retirement Benefits (Date Retired) | 04E |
| *Taxpayer* _____ *Spouse* _____ | |
| Other Retirement Benefits (Date Retired) | 05E |
| *Provide name or statute:* _____ | |
| *Taxpayer* _____ *Spouse* _____ | |
| Annual Retirement Income Exemption for Taxpayers 65 or over | 06E |
| *Provide name of pension or annuity:* _____ | |
| Taxable Amount of Social Security | 07E |

| Description | Code |
|---|---|
| Native American Income | 08E |
| START Savings Program Contribution | 09E |
| Military Pay Exclusion | 10E |
| Road Home | 11E |
| Recreation Volunteer | 13E |
| Volunteer Firefighter | 14E |
| Voluntary Retrofit Residential Structure | 16E |
| Elementary and Secondary School Tuition | 17E |
| Educational Expenses for Home-Schooled Children | 18E |
| Educational Expenses for Quality Public Education | 19E |
| Capital Gain from Sale of Louisiana Business | 20E |
| Other Identify: _____ | 49E |

Social Security Number 437543637

## SCHEDULE F – 2014 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 0

### Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

| | Credit Description | Code | | Amount of Credit Claimed |
|---|---|---|---|---|
| 2 | SOLAR ENERGY SYSTEM -- NON-LEASED | 64F | 2 | 1300 |
| 3 | | | 3 | 0 |
| 4 | | | 4 | 0 |
| 5 | | | 5 | 0 |
| 6 | | | 6 | 0 |
| 7 | OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. | | 7 | 1300 |

## SCHEDULE H – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | |
|---|---|---|
| 1 | Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet. | 1 |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 |
| 3 | Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9. | 3 |

Social Security Number 437543637

## SCHEDULE G – 2014 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the returns filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar. **1** 0

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

| | Deaf | Loss of Limb | Mentally incapacitated | Blind |
|---|---|---|---|---|
| 2A Yourself | ☐ | ☐ | ☐ | ☐ |
| 2B Spouse | ☐ | ☐ | ☐ | ☒ |
| 2C Dependent ★ | ☐ | ☐ | ☐ | ☐ |

2D Enter the total number of qualifying individuals. Only one credit is allowed per person. **2D** 1

2E Multiply Line 2D by $100. **2E** 100

★ List dependent names here. ➤ _____

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400. **3A** 325

3B Multiply Line 3A by 40 percent. Round to the nearest dollar. **3B** 130

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A** 0

4B Multiply Line 4A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25. **4B** 0

### Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

| | Credit Description | Credit Code | Amount of Credit Claimed |
|---|---|---|---|
| 5 | | 5 | 0 |
| 6 | | 6 | 0 |
| 7 | | 7 | 0 |
| 8 | | 8 | 0 |
| 9 | | 9 | 0 |
| 10 | | 10 | 0 |

11 OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14. **11** 230

## 2014 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

| Your Name | Your Social Security Number |
|---|---|
| BILL WRIGHT | 437543637 |

**I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

**II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

| Student | Name of Qualifying Dependent | Name of School | Deduction as described in Section I | | |
|---|---|---|---|---|---|
| | | | 1 | 2 | 3 |
| A | BECKY WRIGHT | QUANCHITA CHRISTIAN SCHOOL | X | | |
| B | JONATHAN WRIGHT | QUANCHITA CHRISTIAN SCHOOL | X | | |
| C | JAMES WRIGHT | QUANCHITA CHRISTIAN SCHOOL | X | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |

**III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.**

| Qualifying Expense | List the amount paid for each student as listed in Section II. | | | | | |
|---|---|---|---|---|---|---|
| | A | B | C | D | E | F |
| Tuition and Fees | 12,000 | 9,000 | 9,000 | | | |
| School Uniforms | 350 | 300 | 300 | | | |
| Textbooks, or Other Instructional Materials | 500 | 325 | 250 | | | |
| Supplies | 900 | 275 | 160 | | | |
| Total *(add amounts in each column)* | 13,750 | 9,900 | 9,710 | | | |
| If column 2 or 3 in Section II was checked, multiply by: | 50% | 50% | 50% | 50% | 50% | 50% |
| **Deduction per Student** – Enter the result or $5,000 whichever is less. | 5,000 | 5,000 | 5,000 | | | |

**IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

| | |
|---|---|
| Enter the **Elementary and Secondary School Tuition Deduction** here and on IT-540-2D, Schedule E, code 17E. | $ 15,000 |
| Enter the **Educational Expenses for Home-Schooled Children Deduction** here and on IT-540-2D, Schedule E, code 18E. | $ |
| Enter the **Educational Expenses for a Quality Public Education Deduction** here and on IT-540-2D, Schedule E, code 19E. | $ |

61509

# TEST SCENARIO **3**

Your approved Developer ID must be here.

DEV ID 0000



# 2014 LOUISIANA RESIDENT - 2D

Name Change: SAM GREEN

Taxpayer SSN: 258963140

Decedent Filing: X

Spouse SSN: 513743952

Spouse Decedent:

998 STANFORD AVE UNIT 2200

Amended Return: X

BATON ROUGE LA 70808-3662

Telephone: 2253568982

NOL Carryback:

Taxpayer DOB: 07271958

Spouse DOB:

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

3

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

| | | | | | | |
|---|---|---|---|---|---|---|
| 6A | X | Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B: 1 |
| 6B | | Spouse | 65 or older | Blind | | |

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 0

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date *(mm/dd/yyyy)* |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 1

61531

Social Security Number 258963140

**If you are not required to file a federal return, indicate wages here.**

**Mark this box and enter zero "0" on Lines 7 through 16.**

| | | | | |
|---|---|---|---|---|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." | From Louisiana Schedule E, attached. | 7 | 95135 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 0 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 0 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 0 |
| 9 | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box. | X | 9 | 17417 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." | | 10 | 77718 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 3316 |

## NONREFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 12A | FEDERAL CHILD CARE CREDIT | 12A | 0 |
| 12B | 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 12B | 0 |
| 12C | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12C | 0 |
| 12D | 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 12D | 0 |
| 12E | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12E | 0 |
| 13 | EDUCATION CREDIT | 13 | 0 |
| 14 | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 | 14 | 0 |
| 15 | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14. | 15 | 0 |
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0." | 16 | 3316 |
| 17 | CONSUMER USE TAX — X No use tax due. — Amount from the Consumer Use Tax Worksheet, Line 2. | 17 | 0 |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17. | 18 | 3316 |

Social Security Number 258963140

## REFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 19 | 2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT | 19 | 0 |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A | 0 |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | 19B | 0 |
| 20 | 2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 20 | 0 |
| 21 | EARNED INCOME CREDIT | 21 | 0 |
| 22 | LOUISIANA CITIZENS INSURANCE CREDIT | 22 | 0 |
| 23 | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 | 23 | 0 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 24 | **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.** | 24 | 0 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2013 | 25 | 0 |
| 26 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014 | 26 | 0 |
| 27 | AMOUNT PAID WITH EXTENSION REQUEST | 27 | 2500 |
| 28 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A and 19B. | 28 | 2500 |
| 29 | OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36. | 29 | 0 |
| 30 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 30 | 0 |
| 31 | **ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36. | 31 | 0 |
| 32 | TOTAL DONATIONS – From Schedule D, Line 26 | 32 | 0 |

## REFUND DUE

| | | | | |
|---|---|---|---|---|
| 33 | SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund. | | 33 | 0 |
| 34 | AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX | **CREDIT** | 34 | 0 |
| 35 | AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br>Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. | **REFUND** | 35 | 0 |

**If you do not make a refund selection, you will receive your refund by paper check.**

**DIRECT DEPOSIT INFORMATION:**

**Type:** Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

GREE

61533

Social Security Number 258963140

## AMOUNTS DUE LOUISIANA

| | | | |
|---|---|---|---|
| 36 | AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here. | 36 | 816 |
| 37 | **ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND** | 37 | 0 |
| 38 | **ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND** | 38 | 0 |
| 39 | **ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND** | 39 | 0 |
| 40 | **ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION** | 40 | 0 |
| 41 | **ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND** | 41 | 0 |
| 42 | INTEREST | 42 | 0 |
| 43 | DELINQUENT FILING PENALTY | 43 | 0 |
| 44 | DELINQUENT PAYMENT PENALTY | 44 | 0 |
| 45 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. X | 45 | 14 |
| 46 | BALANCE DUE LOUISIANA – Add Lines 36 through 45. **PAY THIS AMOUNT. DO NOT SEND CASH.** | 46 | 830 |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 001

Contribution and Donation 000000

The 2-D barcode must be inserted within this area.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

| Your Signature | Date | Signature of paid preparer other than taxpayer | |
|---|---|---|---|
| Spouse's Signature *(If filing jointly, both must sign.)* | Date | Telephone number of paid preparer | Date |

Name Address

GREE 998

**FOR OFFICE USE ONLY**

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

**Individual Income Tax Return**
**Calendar year return due 5/15/2015**

**Mail to:** Department of Revenue
PO BOX 3550
BATON ROUGE LA 70821-3550

**SPEC CODE**

61534

Social Security Number 258963140

## SCHEDULE F – 2014 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. 1D

### Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

| | Credit Description | Code | | Amount of Credit Claimed |
|---|---|---|---|---|
| 2 | | | 2 | |
| 3 | | | 3 | |
| 4 | | | 4 | |
| 5 | | | 5 | |
| 6 | | | 6 | |
| 7 | OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. | | 7 | |

## SCHEDULE H – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | | |
|---|---|---|---|
| 1 | Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet. | 1 | 15417 |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 | 2000 |
| 3 | Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9. | 3 | 17417 |

# TEST SCENARIO **4**

Your approved Developer ID must be here.

DEV ID 0000



# 2014 LOUISIANA RESIDENT - 2D

Name Change X SHARON DAVIS

Taxpayer SSN 458985260

Decedent Filing

Spouse SSN

Spouse Decedent 1229 S DARLA AVE

Amended Return GONZALES LA 70737-0000

Telephone 2252190000

NOL Carryback

Taxpayer DOB 08011971

Spouse DOB

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

4

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

| | | | | | | |
|---|---|---|---|---|---|---|
| 6A | X Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B | 1 |
| 6B | Spouse | 65 or older | Blind | | | |

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 3

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date *(mm/dd/yyyy)* |
|---|---|---|---|
| JESSICA MORRIS | 400-55-3008 | DAUGHTER | 01/11/1992 |
| TAMMY MORRIS | 400-55-4008 | DAUGHTER | 03/17/1996 |
| SAMMY MORRIS | 400-55-5008 | SON | 04/28/2004 |
| | | | |
| | | | |
| | | | |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 4

61531

Social Security Number 458985260

**If you are not required to file a federal return, indicate wages here.**

**Mark this box and enter zero "0" on Lines 7 through 16.**

| | | | | |
|---|---|---|---|---|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." | X From Louisiana Schedule E, attached. | 7 | 31649 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 0 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 0 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 0 |
| 9 | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box. | | 9 | 0 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." | | 10 | 31649 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 775 |

## NONREFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 12A | FEDERAL CHILD CARE CREDIT | 12A | 0 |
| 12B | 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 12B | 0 |
| 12C | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12C | 0 |
| 12D | 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 12D | 0 |
| 12E | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12E | 0 |
| 13 | EDUCATION CREDIT | 13 | 50 |
| 14 | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 | 14 | 250 |
| 15 | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14. | 15 | 300 |
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0." | 16 | 475 |
| 17 | CONSUMER USE TAX — X No use tax due. — Amount from the Consumer Use Tax Worksheet, Line 2. | 17 | 0 |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17. | 18 | 475 |

Social Security Number 458985260

## REFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 19 | 2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT | 19 | 0 |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A | 0 |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | 19B | 0 |
| 20 | 2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 20 | 0 |
| 21 | EARNED INCOME CREDIT | 21 | 0 |
| 22 | LOUISIANA CITIZENS INSURANCE CREDIT | 22 | 0 |
| 23 | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 | 23 | 742 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 24 | **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.** | 24 | 0 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2013 | 25 | 0 |
| 26 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014 | 26 | 200 |
| 27 | AMOUNT PAID WITH EXTENSION REQUEST | 27 | 0 |
| 28 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A and 19B. | 28 | 942 |
| 29 | OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36. | 29 | 467 |
| 30 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 30 | 0 |
| 31 | **ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36. | 31 | 467 |
| 32 | TOTAL DONATIONS – From Schedule D, Line 26 | 32 | 0 |

## REFUND DUE

| | | | | |
|---|---|---|---|---|
| 33 | SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund. | | 33 | 467 |
| 34 | AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX | **CREDIT** | 34 | 0 |
| 35 | AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br>Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. | **REFUND** 2 | 35 | 467 |

**If you do not make a refund selection, you will receive your refund by paper check.**

**DIRECT DEPOSIT INFORMATION:**

**Type:** Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

DAVI

61533

Social Security Number 458985260

## AMOUNTS DUE LOUISIANA

| | | | |
|---|---|---|---|
| 36 | AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here. | 36 | 0 |
| 37 | **ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND** | 37 | 0 |
| 38 | **ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND** | 38 | 0 |
| 39 | **ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND** | 39 | 0 |
| 40 | **ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION** | 40 | 0 |
| 41 | **ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND** | 41 | 0 |
| 42 | INTEREST | 42 | 0 |
| 43 | DELINQUENT FILING PENALTY | 43 | 0 |
| 44 | DELINQUENT PAYMENT PENALTY | 44 | 0 |
| 45 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 45 | 0 |
| 46 | BALANCE DUE LOUISIANA – Add Lines 36 through 45. **PAY THIS AMOUNT. DO NOT SEND CASH.** | 46 | 0 |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 010

Contribution and Donation 000000

The 2-D barcode must be inserted within this area.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

| Your Signature | Date | Signature of paid preparer other than taxpayer | |
|---|---|---|---|
| Spouse's Signature *(If filing jointly, both must sign.)* | Date | Telephone number of paid preparer (225) 419-1111 | Date |

Name DAVI Address 1229

**FOR OFFICE USE ONLY**

Field Flag

P36451237

Social Security Number, PTIN, or FEIN of paid preparer

**Individual Income Tax Return**
**Calendar year return due 5/15/2015**

**Mail to:** Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

**SPEC CODE**

61534

## SCHEDULE E – 2014 ADJUSTMENTS TO INCOME

Social Security Number 458985260

| | | | | |
|---|---|---|---|---|
| 1 | FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. Check box if amount is less than zero. | X | 1 | 1041 |
| 2 | INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS | | 2 | 32990 |
| 2A | RECAPTURE OF START CONTRIBUTIONS | | 2A | 410 |
| 3 | TOTAL – Add Lines 1, 2, and 2A. | | 3 | 32359 |

**EXEMPT INCOME –** Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

| | Exempt Income Description | Code | | Amount |
|---|---|---|---|---|
| 4A | EDUCATIONAL EXP.--QUALITY PUBLIC | 19E | 4A | 710 |
| 4B | | | 4B | 0 |
| 4C | | | 4C | 0 |
| 4D | | | 4D | 0 |
| 4E | | | 4E | 0 |
| 4F | | | 4F | 0 |
| 4G | | | 4G | 0 |
| 4H | | | 4H | 0 |
| 4I | **EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add Lines 4A through 4H. | | 4I | 710 |
| 4J | FEDERAL TAX APPLICABLE TO EXEMPT INCOME | | 4J | 0 |
| 4K | EXEMPT INCOME – Subtract Line 4J from Line 4I. | | 4K | 710 |
| 5A | LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3. | | 5A | 31649 |
| 5B | IRC 280C EXPENSE ADJUSTMENT | | 5B | 0 |
| 5C | LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7. | | 5C | 31649 |

| Description | Code |
|---|---|
| Interest and Dividends on US Government Obligations | 01E |
| Louisiana State Employees' Retirement Benefits (Date Retired) | 02E |
| *Taxpayer* _____ *Spouse* _____ | |
| Louisiana State Teachers' Retirement Benefits (Date Retired) | 03E |
| *Taxpayer* _____ *Spouse* _____ | |
| Federal Retirement Benefits (Date Retired) | 04E |
| *Taxpayer* _____ *Spouse* _____ | |
| Other Retirement Benefits (Date Retired) | 05E |
| *Provide name or statute:* _____ | |
| *Taxpayer* _____ *Spouse* _____ | |
| Annual Retirement Income Exemption for Taxpayers 65 or over | 06E |
| *Provide name of pension or annuity:* _____ | |
| Taxable Amount of Social Security | 07E |

| Description | Code |
|---|---|
| Native American Income | 08E |
| START Savings Program Contribution | 09E |
| Military Pay Exclusion | 10E |
| Road Home | 11E |
| Recreation Volunteer | 13E |
| Volunteer Firefighter | 14E |
| Voluntary Retrofit Residential Structure | 16E |
| Elementary and Secondary School Tuition | 17E |
| Educational Expenses for Home-Schooled Children | 18E |
| Educational Expenses for Quality Public Education | 19E |
| Capital Gain from Sale of Louisiana Business | 20E |
| Other Identify: _____ | 49E |

Social Security Number 458985260

## SCHEDULE F – 2014 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 0

### Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

| | Credit Description | Code | | Amount of Credit Claimed |
|---|---|---|---|---|
| 2 | INVENTORY TAX | 50F | 2 | 242 |
| 3 | SOLAR ENERGY SYSTEMS--LEASED | 74F | 3 | 500 |
| 4 | | | 4 | |
| 5 | | | 5 | |
| 6 | | | 6 | |
| 7 | OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. | | 7 | 742 |

## SCHEDULE H – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | |
|---|---|---|
| 1 | Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet. | 1 |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 |
| 3 | Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9. | 3 |

Social Security Number 458985260

## SCHEDULE G – 2014 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the returns filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar. **1** 0

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

| | Deaf | Loss of Limb | Mentally incapacitated | Blind |
|---|---|---|---|---|
| 2A Yourself | ☐ | ☐ | ☐ | ☐ |
| 2B Spouse | ☐ | ☐ | ☐ | ☐ |
| 2C Dependent ★ | ☐ | ☐ | ☐ | ☐ |

2D Enter the total number of qualifying individuals. Only one credit is allowed per person. **2D** 0

2E Multiply Line 2D by $100. **2E** 0

★ List dependent names here. ➤ _____

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400. **3A** 0

3B Multiply Line 3A by 40 percent. Round to the nearest dollar. **3B** 0

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A** 0

4B Multiply Line 4A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25. **4B** 0

### Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|---|---|---|---|---|
| 5 | BASIC SKILLS TRAINING | 212 | 5 | 250 |
| 6 | | | 6 | 0 |
| 7 | | | 7 | 0 |
| 8 | | | 8 | 0 |
| 9 | | | 9 | 0 |
| 10 | | | 10 | 0 |

11 OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14. **11** 250

## 2014 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

| Your Name | Your Social Security Number |
|---|---|
| SHARON DAVIS | 458985260 |

**I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

**II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

| Student | Name of Qualifying Dependent | Name of School | Deduction as described in Section I | | |
|---|---|---|---|---|---|
| | | | 1 | 2 | 3 |
| A | TAMMY MORRIS | GONZALES HIGH SCHOOL | | | X |
| B | SAMMY MORRIS | GONZALES ELEMENTARY SCHOOL | | | X |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |

**III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.**

| Qualifying Expense | List the amount paid for each student as listed in Section II. | | | | | |
|---|---|---|---|---|---|---|
| | A | B | C | D | E | F |
| Tuition and Fees | | | | | | |
| School Uniforms | 350 | 325 | | | | |
| Textbooks, or Other Instructional Materials | 283 | 178 | | | | |
| Supplies | 147 | 136 | | | | |
| Total *(add amounts in each column)* | 780 | 639 | | | | |
| If column 2 or 3 in Section II was checked, multiply by: | 50% | 50% | 50% | 50% | 50% | 50% |
| **Deduction per Student** – Enter the result or $5,000 whichever is less. | 390 | 320 | | | | |

**IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

| | |
|---|---|
| Enter the **Elementary and Secondary School Tuition Deduction** here and on IT-540-2D, Schedule E, code 17E. | $ |
| Enter the **Educational Expenses for Home-Schooled Children Deduction** here and on IT-540-2D, Schedule E, code 18E. | $ |
| Enter the **Educational Expenses for a Quality Public Education Deduction** here and on IT-540-2D, Schedule E, code 19E. | $ 710 |

# TEST SCENARIO **5**

Your approved Developer ID must be here.

DEV ID 0000



# 2014 LOUISIANA RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

BRYAN BROWN

Taxpayer SSN 543569876

Spouse SSN

299 BECK ST

MINDEN LA 71055-2511

Telephone

Taxpayer DOB 02031961

Spouse DOB

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

5

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

**6 EXEMPTIONS:**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6A | X | Yourself | 65 or older | Blind | X | Qualifying Widow(er) | Total of 6A & 6B 2 |
| 6B | | Spouse | 65 or older | Blind | | | |

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 1

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date *(mm/dd/yyyy)* |
|---|---|---|---|
| BOBBY BROWN | 211-81-6133 | SON | 06/04/2008 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 3

61531

Social Security Number 543569876

**If you are not required to file a federal return, indicate wages here.**

**Mark this box and enter zero "0" on Lines 7 through 16.**

| | | | | |
|---|---|---|---|---|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." | From Louisiana Schedule E, attached. | 7 | 24950 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 13105 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 12400 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 705 |
| 9 | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box. | | 9 | 0 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." | | 10 | 24245 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 283 |

## NONREFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 12A | FEDERAL CHILD CARE CREDIT | 12A | 393 |
| 12B | 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 12B | 0 |
| 12C | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12C | 0 |
| 12D | 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 0 2 0 | 12D | 0 |
| 12E | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 | 12E | 0 |
| 13 | EDUCATION CREDIT | 13 | 25 |
| 14 | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 | 14 | 0 |
| 15 | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14. | 15 | 25 |
| 16 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0." | 16 | 258 |
| 17 | CONSUMER USE TAX — No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2. | 17 | 22 |
| 18 | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17. | 18 | 280 |

Social Security Number 543569876

## REFUNDABLE TAX CREDITS

| | | | |
|---|---|---|---|
| 19 | 2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT | 19 | 330 |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A | 2200 |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | 19B | 2200 |
| 20 | 2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT<br>5 0 4 0 3 1 2 0 | 20 | 330 |
| 21 | EARNED INCOME CREDIT | 21 | 76 |
| 22 | LOUISIANA CITIZENS INSURANCE CREDIT | 22 | 0 |
| 23 | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7 | 23 | 29 |

## PAYMENTS

| | | | |
|---|---|---|---|
| 24 | **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.** | 24 | 375 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2013 | 25 | 0 |
| 26 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014 | 26 | 0 |
| 27 | AMOUNT PAID WITH EXTENSION REQUEST | 27 | 0 |
| 28 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A and 19B. | 28 | 1140 |
| 29 | OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36. | 29 | 860 |
| 30 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 30 | 0 |
| 31 | **ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36. | 31 | 860 |
| 32 | TOTAL DONATIONS – From Schedule D, Line 26 | 32 | 0 |

## REFUND DUE

| | | | | |
|---|---|---|---|---|
| 33 | SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund. | | 33 | 860 |
| 34 | AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX | **CREDIT** | 34 | 100 |
| 35 | AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br>Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. | **REFUND** 1 | 35 | 760 |

**If you do not make a refund selection, you will receive your refund by paper check.**

**DIRECT DEPOSIT INFORMATION:**

**Type:** Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

BROW

61533

Social Security Number 543569876

## AMOUNTS DUE LOUISIANA

| | | | |
|---|---|---|---|
| 36 | AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here. | 36 | 0 |
| 37 | **ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND** | 37 | 0 |
| 38 | **ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND** | 38 | 0 |
| 39 | **ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND** | 39 | 0 |
| 40 | **ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION** | 40 | 0 |
| 41 | **ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND** | 41 | 0 |
| 42 | INTEREST | 42 | 0 |
| 43 | DELINQUENT FILING PENALTY | 43 | 0 |
| 44 | DELINQUENT PAYMENT PENALTY | 44 | 0 |
| 45 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 45 | 0 |
| 46 | BALANCE DUE LOUISIANA – Add Lines 36 through 45. **PAY THIS AMOUNT. DO NOT SEND CASH.** | 46 | 0 |

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 110

Contribution and Donation 000000

The 2-D barcode must be inserted within this area.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

| Your Signature | Date | Signature of paid preparer other than taxpayer | |
|---|---|---|---|
| Spouse's Signature *(If filing jointly, both must sign.)* | Date | Telephone number of paid preparer | Date |

Name BROW Address 299

**FOR OFFICE USE ONLY**

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

**Individual Income Tax Return**
**Calendar year return due 5/15/2015**

**Mail to:** Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

**SPEC CODE**

61534

Social Security Number 543569876

## SCHEDULE F – 2014 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself [X] Date of Birth (MM/DD/YYYY) 02/03/1961 Driver's License number 001234567 State of issue LA
or State Identification _____ State of issue _____

1B Spouse [ ] Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 29

### Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

| | Credit Description | Code | | Amount of Credit Claimed |
|---|---|---|---|---|
| 2 | | | 2 | 0 |
| 3 | | | 3 | 0 |
| 4 | | | 4 | 0 |
| 5 | | | 5 | 0 |
| 6 | | | 6 | 0 |
| 7 | OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. | | 7 | 29 |

## SCHEDULE H – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | | |
|---|---|---|---|
| 1 | Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet. | 1 | |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 | |
| 3 | Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9. | 3 | |

## 2014 Louisiana Refundable Child Care Credit Worksheet *(For use with Form IT-540-2D)*

| Your Name | Social Security Number |
|---|---|
| BRYAN BROWN | 543569876 |

**Your Federal Adjusted Gross Income must be $25,000 or less in order to complete this form.**

1. **Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See IRS 2014 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

**Care Provider Information Schedule**

| A | B | C | D | |
|---|---|---|---|---|
| Care provider's name | Address (number, street, apartment number, city, state, and ZIP) | Identifying number (SSN or EIN) | Amount paid (See instructions.) | |
| LIL ANGELS' WEEKDAY | 100 PENNSYLVANIA AVE MINDEN LA 71055-3408 | 72-7654321 | 2,200 | .00 |
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2014 in column G.

| E | | F | G | |
|---|---|---|---|---|
| Qualifying person's name First | Last | Qualifying person's Social Security Number | Qualified expenses you incurred and paid in 2013 for the person listed in column (E) | |
| BOBBY | BROWN | 211-81-6133 | 2,200 | .00 |
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |

| | | | |
|---|---|---|---|
| 3 | Add the amounts in column G, Line 2. Do not enter more than $3,000 for one qualifying person or $6,000 for two or more persons. Enter this amount here and on Form IT-540-2D, Line 19A. | 3 | 2,200 .00 |
| 4 | Enter your earned income. | 4 | 24,950 .00 |
| 5 | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4. | 5 | 24,950 .00 |
| 6 | Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 19B. | 6 | 2,200 .00 |
| 7 | Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1 if filed. | 7 | 24,950 .00 |
| 8 | Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. | 8 | X . 30 |

| If Line 7 is: over | but not over | decimal amount |
|---|---|---|
| $0 | $15,000 | .35 |
| $15,000 | $17,000 | .34 |
| $17,000 | $19,000 | .33 |
| $19,000 | $21,000 | .32 |
| $21,000 | $23,000 | .31 |
| $23,000 | $25,000 | .30 |

| | | | |
|---|---|---|---|
| 9 | Multiply Line 6 by the decimal amount on Line 8. | 9 | 660 .00 |
| 10 | Multiply Line 9 by 50 percent and enter this amount on Line 11. | 10 | X .50 |
| 11 | Enter this amount on Form IT-540-2D, Line 19. | 11 | 330 .00 |

61515

## 2014 Louisiana Refundable School Readiness Credit Worksheet *(For use with Form IT-540-2D)*

| Your Name | Social Security Number |
|---|---|
| BRYAN BROWN | 543569876 |

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of $25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540-2D, Line 19.**

1. Enter the amount of 2014 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 . . . . . 1 330 .00

Using the Star Rating of the child care facility that your qualified dependent attended during 2014, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

| A Quality Rating | B Percentages for Star Rating |
|---|---|
| Five Star | 200% (2.0) |
| Four Star | 150% (1.5) |
| Three Star | 100% (1.0) |
| Two Star | 50% (.50) |
| One Star | 0% (.00) |

2. Enter the number of your qualified dependents **under age six** who attended a:

| | | | |
|---|---|---|---|
| Five Star Facility | | and multiply the number by 2.0 . . . . . (i) | |
| Four Star Facility | | and multiply the number by 1.5 . . . . . (ii) | |
| Three Star Facility | 1 | and multiply the number by 1.0 . . . . . (iii) | 1 . 0 |
| Two Star Facility | | and multiply the number by .50 . . . . . (iv) | |

3 Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 1 . 0

4 Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540-2D, Line 20. . . . . 4 330 .00

On Form IT-540-2D, Line 20, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

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## 2014 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

**Complete only if you claimed a Federal Earned Income Credit (EIC)**

1 Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a, OR Federal Form 1040, Line 66a. . . . . 1 2,163 .00

2 Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .035**

3 Enter this amount on Form IT-540-2D, Line 21 . . . . . 3 76 .00