



**Specifications and Test Scenarios
for
Form IT-540-2D (2011)**

Louisiana Department of Revenue

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Specifications and Test Scenarios for Form IT-540-2D (2011)

General Requirements

The 2011 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 19 of this document and a **2-D barcode** as specified on Pages 20 through 29 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.

Paper Requirements: The minimum paper weight used should be 20-pound bond. Recycled paper should not be used. Customers 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 19 of this document and meet the following criteria:

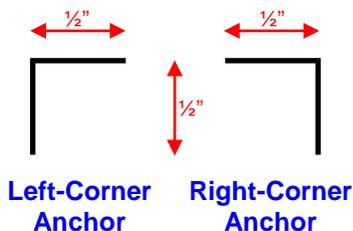
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar 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 15 and 27 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**. The following are the numbers assigned to Form IT-540-2D:

2011 Return / Schedule / Worksheet	Doc ID No.
IT-540-2D Return, Page 1.....	6259
IT-540-2D Return, Page 2.....	6260
IT-540-2D Return, Page 3.....	6261
IT-540-2D Return, Page 4.....	6262
IT-540-2D Schedule E.....	6264
IT-540-2D Schedule F and H.....	6265
IT-540-2D Schedule G.....	6266
IT-540-2D School Expense Deduction Worksheet.....	6238
IT-540-2D Refundable Child Care Credit Worksheet.....	6242
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	6243

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 8, 10, 12, 15, 17, and 18 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.



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 **at least 1/4" 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:

2011 Return / Schedule / Worksheet	Barcode
IT-540-2D Return, Page 1.....	6259
IT-540-2D Return, Page 2.....	6260
IT-540-2D Return, Page 3.....	6261
IT-540-2D Return, Page 4.....	6262
IT-540-2D Schedule E.....	6264
IT-540-2D Schedule F and H.....	6265
IT-540-2D Schedule G.....	6266
IT-540-2D School Expense Deduction Worksheet.....	6238
IT-540-2D Refundable Child Care Credit Worksheet.....	6242
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	6243

Exact Placement Specifications – IT-540-2D Worksheets

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

- 2011 Louisiana School Expense Deduction Worksheet
- 2011 Louisiana Refundable Child Care Credit Worksheet
- 2011 Louisiana Refundable School Readiness Credit Worksheet / 2011 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 74-77. The following numbers must be use on the worksheets:

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540-2D School Expense Deduction Worksheet	6238
IT-540-2D Refundable Child Care Credit Worksheet	6242
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	6243

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 within Lines 16-18 and Positions 6-10.
1 positioned within Lines 61-63 and Positions 6-10.

Right-Corner Anchors (2): 1 positioned within Lines 16-18 and Positions 76-80.
1 positioned within Lines 57-59 and Positions 76-80.

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
- 1-5/16" from the bottom edge.

Document Identification Number: The document identification number (6259) must be printed as specified on Page 2 of this document and positioned on Line 58 in Positions 74-77.

Scan Line: The scan line must be printed on Line 62 in Positions 11 through 76. A layout of the scan line is as follows:

AAAAB---CCCCCCCCD-EEE--FFFFFFF-GGGGGGGG-HHHHHHHHI-JJJJJJJJK-L

A = Document identification number (4 digits), which is 6259.

B = Check digit (1 digit) for the document identification number, which (in this case) is 6.

C = Primary social security number (9 digits).

D = Check digit (1 digit) for the primary social security number.

E = Tax type code, which is either 663 (balance due Louisiana—Line 58 > 0) or 664 (no balance due Louisiana—Line 58 = 0).

F = Taxable period (8 digits—mmdyyy), which is 12312011 for the 2011 tax year.

G = This field (8 digits) is an open field, which is all zeros—00000000.

H = Secondary social security number (9 digits)—**joint and separate returns**. If not applicable, zero-fill this field.

I = Check digit (1 digit) for the secondary social security number.

J = Amount of payment (10 digits--\$\$\$\$\$\$cc). Zero-fill blank data area.

K = Check digit (1 digit) for the amount of payment.

L = Check digit (1 digit) for Fields C, D, E, F, G, H, I, J, AND K.

- = Blank space.

NOTE: The **check digits** contained in the scan line are derived using the Modulus 10 self-check digit computation found on Page 28 of this document.

Example 1: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Balance Due (Return Line 58) = \$1,450.00

Scan line should be:

62596 5671023454 663 12312011 00000000 3432134348 00001450006 5

Example 2: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Refund Due (Return Line 48) = \$225.00..... Thus, Return Line 58 should be equal to zero.

Scan line should be:

62596 5671023454 664 12312011 00000000 3432134348 00000000000 4

Example 3: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Overpayment (Return Line 46) = \$0.00
 Balance Due (Return Line 58) = \$0.00

Scan line should be:

62596 5671023454 664 12312011 00000000 3432134348 00000000000 4

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.

Printed Variable Data Fields – IT-540-2D Return (Page 1) – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
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Line 12	Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.	
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 11	Position(s) 12	Alpha	4	Address Change Indicator		
Line 14	Position(s) 12	Alpha	1	Amended Return Indicator		
Line 19	Position(s) 13	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)	
Line 19	Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.	
Line 19	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 19	Position(s) 59	Alpha	1	Self Exemption – Blind		
Line 19	Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)		
Line 21	Position(s) 44	Alpha	1	Spouse Exemption		
Line 21	Position(s) 52	Alpha	1	Spouse Exemption – 65 or over		
Line 21	Position(s) 59	Alpha	1	Spouse Exemption – Blind		
Line 20	Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B	
Line 24	Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)	
Line 34	Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)	
Line 37	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 37	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 40	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 40	Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)	
Line 43	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 45	Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction	
Line 47	Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.	

Variable Data Fields – IT-540-2D Return (Page 1) – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
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Line 49	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 49	Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax
Line 51	Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7 .
Line 53	Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.

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.

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 within Lines 4-6 and Positions 6-10.

Right-Corner Anchor: 1 positioned within Lines 61-63 and Positions 76-80.

Reference Points (3):
 1 positioned on Line 5 in Position 26.
 1 positioned on Line 22 in Position 53.
 1 positioned on Line 61 in Position 22.

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 (6260) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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 8 Position(s) 74-77	Numeric	4	Return Line 12A	Federal Child Care Credit
Line 10 Position(s) 74-77	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
Line 12 Position(s) 74-77	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
Line 15 Position(s) 74-77	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
Line 16 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a 5-star facility
Line 16 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a 4-star facility
Line 16 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a 3-star facility
Line 16 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a 2-star facility

Use "0"
(zero) as
the
default.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 18 Position(s) 74-77	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.	
Line 20 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 22 Position(s) 70-77	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line 11	
Line 24 Position(s) 70-77	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 12B – 14.	
Line 27 Position(s) 70-77	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 from Line 11.	
Line 29 Position(s) 31	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 29 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.		
Line 29 Position(s) 70-77	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line 2	
Line 31 Position(s) 70-77	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17.	
Line 33 Position(s) 74-77	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.	
Line 35 Position(s) 74-77	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3	
Line 37 Position(s) 74-77	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6	
Line 40 Position(s) 73-77	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.	
Line 41 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 41 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility	
Line 41 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility	
Line 41 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility	
Line 43 Position(s) 75-77	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3	
Line 45 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit	
Line 47 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line 7	
Line 50 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for 2011	
Line 52 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from 2010	
Line 54 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing	
Line 56 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for 2011	
Line 58 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request	
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 John Bow = BOW	

NOTE: There is an additional variable data field (on Return Line 26) on Page 2 of the return that is not listed above. Although that field does not need to meet any particular specifications (which is the reason it is not listed), it **MUST** be completed when applicable.

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 within Lines 4-6 and Positions 6-10.
1 positioned within Lines 58-60 and Positions 6-10.

Right-Corner Anchor: 1 positioned within Lines 61-63 and Positions 76-80.

Reference Points (2): 1 positioned on Line 32 in Position 52.
1 positioned on Line 58 in Position 25.

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 (6261) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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 7 Position(s) 71-77	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 28. (Do not include Lines 19A and 19B.)
Line 9 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: - If Line 29 = Line 18, print "0" (zero) on Lines 30 – 49. - If Line 29 > Line 18, subtract Line 18 from Line 29. Print here. - If Line 29 < Line 18, print "0" (zero) on Lines 30 – 48.
Line 11 Position(s) 59	Alpha	1	Farmer Indicator (Return Line 31)	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 11 Position(s) 71-77	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 13 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line 31 = Line 30, print "0" (zero) on Lines 32 – 49. - If Line 31 > Line 30, print "0" (zero) on Lines 32 – 48, subtract Line 30 from Line 31, and print the balance on Line 49. - If Line 31 < Line 30, subtract Line 31 from Line 30. Print here.

Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 17 Position(s) 73-77	Numeric	5	Return Line 33	Military Family Assistance Fund
Line 19 Position(s) 73-77	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
Line 21 Position(s) 73-77	Numeric	5	Return Line 35	START Program
Line 23 Position(s) 73-77	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
Line 25 Position(s) 73-77	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
Line 27 Position(s) 73-77	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
Line 29 Position(s) 73-77	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
Line 31 Position(s) 73-77	Numeric	5	Return Line 40	National Lung Cancer Partnership
Line 33 Position(s) 73-77	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 35 Position(s) 73-77	Numeric	5	Return Line 42	Louisiana Food Bank Association
Line 37 Position(s) 73-77	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 39 Position(s) 73-77	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 41 Position(s) 71-77	Numeric	7	Return Line 45	Total Donations – Add Lines 33 – 44. (Must not be greater than Line 32.)
Line 45 Position(s) 71-77	Numeric	7	Return Line 46	Subtotal – Subtract Line 45 from Line 32.
Line 47 Position(s) 71-77	Numeric	7	Return Line 47	Amount Credited to 2012
Line 49 Position(s) 71-77	Numeric	7	Return Line 48	Amount to be Refunded – Subtract Line 47 from Line 46.
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 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 within Lines 4-6 and Positions 6-10.
- Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.
- Reference Points (2):** 1 positioned on Line 5 in Position 30.
1 positioned on Line 59 in Position 15.

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 (6262) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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 49	Amount Owed: - If Line 29 < Line 18, subtract Line 29 from Line 18. Print here. - If Line 31 > Line 30, subtract Line 30 from Line 31. Print here. - If Line 46 > 0, print "0" on Lines 49 – 58.
Line 10	Position(s) 71-77		Numeric	7	Return Line 50	Additional Donation to Military Family Assistance Fund
Line 12	Position(s) 71-77		Numeric	7	Return Line 51	Additional Donation to Coastal Protection and Restoration Fund
Line 14	Position(s) 71-77		Numeric	7	Return Line 52	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 16	Position(s) 71-77		Numeric	7	Return Line 53	Additional Donation to Louisiana Food Bank Association
Line 18	Position(s) 71-77		Numeric	7	Return Line 54	Interest – Interest Calculation worksheet, Line 5
Line 20	Position(s) 71-77		Numeric	7	Return Line 55	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line 7
Line 22	Position(s) 71-77		Numeric	7	Return Line 56	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line 7
Line 24	Position(s) 58		Alpha	1	Farmer Indicator (Return Line 57)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.

Printed Variable Data Fields – IT-540-2D Return (Page 4) – continued

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 24	Position(s) 71-77	Numeric	7	Return Line 57	Underpayment Penalty for Tax Due – See Form R-210R.
Line 26	Position(s) 71-77	Numeric	7	Return Line 58	Balance Due Louisiana – Add Lines 49 – 57.
Line 40	Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 47 = 0. Mark "1" if Line 47 > 0. (Credit to 2012) Position 28: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Refund) Position 29: Mark "0" if Line 58 = 0. Mark "1" if Line 58 > 0. (Balance Due) Examples: If Line 48 is \$200 and Lines 47 and 58 are zero, mark "010". If Line 47 is \$100, Line 48 is \$200, and Line 58 is zero, mark "110".
Line 43	Position(s) 25-29	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 25: Mark "0" if Line 45 = 0. Mark "1" if Line 45 > 0. Position 26: Mark "0" if Line 50 = 0. Mark "1" if Line 50 > 0. Position 27: Mark "0" if Line 51 = 0. Mark "1" if Line 51 > 0. Position 28: Mark "0" if Line 52 = 0. Mark "1" if Line 52 > 0. Position 29: Mark "0" if Line 53 = 0. Mark "1" if Line 53 > 0. Examples: If Lines 45, 51, 52, and 53 are zero and Line 50 is \$100, mark "01000". If Line 45 is \$100, Line 52 is \$200, and Lines 50, 51, and 53 are zero, mark "10010".
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. Name code examples: John Brown = BROW John Bow = BOW
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. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M 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.

Printed Variable Data Fields – IT-540-2D Return (Page 4) – continued

Exact Placement on Grid			Field Type	Field Length	Field Name	Comments
Line 59	Position(s) 35-59		Alphanumeric	25	LDR's Mailing Address	If Line 58 = 0, print: PO BOX 3440 If Line 58 > 0, print: PO BOX 3550
Line 60	Position(s) 35-59		Alphanumeric	25	LDR's Mailing City State ZIP	If Line 58 = 0, print: BATON ROUGE LA 70821-3440 If Line 58 > 0, print: BATON ROUGE LA 70821-3550

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 within Lines 15-17 and Positions 6-10.

Right-Corner Anchor: 1 positioned within Lines 61-63 and Positions 76-80.

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 (6264) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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 within Lines 4-6 and Positions 6-10.
- Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.
- 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 (6265) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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
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 within Lines 12-14 and Positions 6-10.

Right-Corner Anchor: 1 positioned within Lines 61-63 and Positions 76-80.

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 (6266) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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.
- **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 **6259** 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 22 through 29 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 used to identify the software developer whose application produced the barcode (See Appendix 1 of the 2-D Bar Coding Standards.)
3	Alpha	2	Jurisdiction	Value is LA .
4	Numeric	4	Description	Value is 6259 .
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)
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
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
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: 12312011
24	Numeric	4	Form ID Number	Form ID Number -- 6259
25	Numeric	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Numeric	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.
27	Numeric	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. 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
28	Numeric	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
28	Numeric	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
29	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
30	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
31	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
32	Numeric	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.
33	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.
34	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
35	Numeric	2	Dependents	Line 6C, total number of dependents
36	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed
37	Numeric	5	W-2 Wages	If "1" is marked in Field 38 , enter the wages from the W-2(s). Leave blank if not applicable.
38	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.") Mark "0" if not applicable.
39	Numeric	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Schedule E Lines 1 and 5C are the same amount, Schedule E should not be filed.)
40	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
41	Numeric	7	Return Line 8A	Federal Itemized Deductions
42	Numeric	5	Return Line 8B	Federal Standard Deduction
43	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A .
44	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). Mark "0" if not applicable.
45	Numeric	8	Return Line 9	Federal Income Tax
46	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7 .
47	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.

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

Government Specific Data (continued)

IT-540-2D Return (Page 2)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
48	Numeric	4	Return Line 12A	Federal Child Care Credit
49	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
50	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
51	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
52	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a 5-star facility
53	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a 4-star facility
54	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a 3-star facility
55	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a 2-star facility
56	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
57	Numeric	4	Return Line 13	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by \$25.
58	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line 11
59	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 12B – 14 .
60	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 from Line 11 .
61	Numeric	1	Consumer Use Tax Indicator	Consumer Use Tax (must be “1” or “2”): Mark “1” if no use tax due. Mark “2” if amount from worksheet.
62	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line 2
63	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17 .
64	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
65	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
66	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6
67	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
68	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a 5-star facility
69	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility
70	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility
71	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility
72	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3
73	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit

Government Specific Data (continued)

IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
74	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line 7
75	Numeric	7	Return Line 24	Louisiana Tax Withheld for 2011
76	Numeric	7	Return Line 25	Credit Carried Forward from 2010
77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
78	Numeric	7	Return Line 27	Amount of Estimated Payments for 2011
79	Numeric	7	Return Line 28	Amount Paid with Extension Request
IT-540-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
80	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 28 . (Do not include Lines 19A and 19B .)
81	Numeric	7	Return Line 30	Overpayment: - If Line 29 = Line 18 , mark “0” (zero) on Lines 30 – 49 . - If Line 29 > Line 18 , subtract Line 18 from Line 29 . Enter here. - If Line 29 < Line 18 , mark “0” (zero) on Lines 30 – 48 .
82	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line 31 . Mark “0” if not applicable.
83	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210R.
84	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line 31 = Line 30 , mark “0” (zero) on Lines 32 – 49 . - If Line 31 > Line 30 , mark “0” (zero) on Lines 32 – 48 , subtract Line 30 from Line 31 , and enter the balance on Line 49 . - If Line 31 < Line 30 , subtract Line 31 from Line 30 . Enter here.
85	Numeric	5	Return Line 33	Military Family Assistance Fund
86	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
87	Numeric	5	Return Line 35	START Program
88	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
89	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
90	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
91	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
92	Numeric	5	Return Line 40	National Lung Cancer Partnership
93	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
94	Numeric	5	Return Line 42	Louisiana Food Bank Association
95	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
96	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
97	Numeric	7	Return Line 45	Total Donations – Add Lines 33 – 44 .
98	Numeric	7	Return Line 46	Subtotal – Subtract Line 45 from Line 32 .
99	Numeric	7	Return Line 47	Amount Credited to 2012
100	Numeric	7	Return Line 48	Amount to be Refunded – Subtract Line 47 from Line 46 .

Government Specific Data (continued)

IT-540-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
101	Numeric	7	Return Line 49	Amount Owed: - If Line 29 < Line 18, subtract Line 29 from Line 18. Enter here. - If Line 31 > Line 30, subtract Line 30 from Line 31. Enter here. - If Line 46 > 0, enter "0" on Lines 49 – 58.
102	Numeric	7	Return Line 50	Additional Donation to Military Family Assistance Fund
103	Numeric	7	Return Line 51	Additional Donation to Coastal Protection and Restoration Fund
104	Numeric	7	Return Line 52	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
105	Numeric	7	Return Line 53	Additional Donation to Louisiana Food Bank Association
106	Numeric	7	Return Line 54	Interest – Interest Calculation worksheet, Line 5
107	Numeric	7	Return Line 55	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
108	Numeric	7	Return Line 56	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
109	Numeric	1	Farmer Indicator (Return Line 57)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 57. Mark "0" if not applicable.
110	Numeric	7	Return Line 57	Underpayment Penalty for Tax Due – See Form R-210R.
111	Numeric	7	Return Line 58	Balance Due Louisiana – Add Lines 49 – 57.
112	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 47 = 0. Mark "1" if Line 47 > 0. (Credit to 2012) 2 nd Digit: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Refund) 3 rd Digit: Mark "0" if Line 58 = 0. Mark "1" if Line 58 > 0. (Balance Due) Examples: If Line 48 is \$200 and Lines 47 and 58 are zero, mark "010". If Line 47 is \$100, Line 48 is \$200, and Line 58 is zero, mark "110".
113	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 45 = 0. Mark "1" if Line 45 > 0. 2 nd Digit: Mark "0" if Line 50 = 0. Mark "1" if Line 50 > 0. 3 rd Digit: Mark "0" if Line 51 = 0. Mark "1" if Line 51 > 0. 4 th Digit: Mark "0" if Line 52 = 0. Mark "1" if Line 52 > 0. 5 th Digit: Mark "0" if Line 53 = 0. Mark "1" if Line 53 > 0. Examples: If Lines 45, 51, 52, and 53 are zero and Line 50 is \$100, mark "01000". If Line 45 is \$100, Line 52 is \$200, and Lines 50, 51, and 53 are zero, mark "10010".
114	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.

Government Specific Data (continued)

IT-540-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
115	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 John Bow = BOW
116	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. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B
117	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
IT-540-2D Schedule E				
Field No.	Field Type	Max. Field Length	Field Name	Comments
118	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	Negative Indicator Box for Federal AGI: Mark "1" if negative AGI indicator box is marked on Line 1. Mark "0" if not applicable.
119	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 118.
120	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
121	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
122	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
123	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
124	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
125	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
126	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
127	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
128	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
129	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
130	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
131	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
132	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
133	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
134	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
135	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
136	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
137	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code.
138	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
139	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
140	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
141	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.

Government Specific Data (continued)

IT-540-2D Schedule E – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
142	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Wage Expense Adjustment
143	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
144	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.
IT-540-2D Schedule F and H				
Field No.	Field Type	Max. Field Length	Field Name	Comments
145	Numeric	5	Schedule F, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
146	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
147	Numeric	7	Schedule F, Line 2	Additional Refundable Credit, Line 2
148	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
149	Numeric	7	Schedule F, Line 3	Additional Refundable Credit, Line 3
150	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
151	Numeric	7	Schedule F, Line 4	Additional Refundable Credit, Line 4
152	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
153	Numeric	7	Schedule F, Line 5	Additional Refundable Credit, Line 5
154	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
155	Numeric	7	Schedule F, Line 6	Additional Refundable Credit, Line 6
156	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
157	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability
158	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
159	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
160	Numeric	7	Schedule G, Line 1	Credit for Taxes Paid to Other States
161	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
162	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by \$100.
163	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
164	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 40%.
165	Numeric	7	Schedule G, Line 4A	Certain Federal Tax Credits
166	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
167	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-character credit code.
168	Numeric	7	Schedule G, Line 5	Additional Nonrefundable Credit, Line 5
169	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-character credit code.
170	Numeric	7	Schedule G, Line 6	Additional Nonrefundable Credit, Line 6
171	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-character credit code.
172	Numeric	7	Schedule G, Line 7	Additional Nonrefundable Credit, Line 7
173	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-character credit code.
174	Numeric	7	Schedule G, Line 8	Additional Nonrefundable Credit, Line 8
175	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-character credit code.
176	Numeric	7	Schedule G, Line 9	Additional Nonrefundable Credit, Line 9

Government Specific Data (continued)

IT-540-2D Schedule G – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
177	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-character credit code.
178	Numeric	7	Schedule G, Line 10	Additional Nonrefundable Credit, Line 10
179	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.
Trailer				
180	Indicates the end of the data file. Value is *EOD*.			

Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

Example:

Base Number	4 9 9 8 6 5 5 5 9
Right most position and every other position	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits in the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add.	(1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8
Sum	57
Next higher number ending in zero	60
Subtract.	60-57
Self-check digit	3

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 32 through 42 of this document. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540-2D will begin November 1, 2011. All test documents must be submitted to the department on or before December 29, 2011. Test submissions should be sent to:

Attention: Forms Management Unit
Tax Administration Division, 7th Floor
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:

Fay Guidry (primary) or Denise Emery (secondary)
E-mail: SubFormInquiries@LA.gov
Telephone: (225) 219-2690
FAX: (225) 231-6220

Scenario 1**Filing Period:** Calendar Year 2011**Taxpayer:** SHARON SMITH
Spouse: (n/a)**Primary SSN:** 454-67-8905
Secondary SSN: (n/a)**Address:** 3345 WEST ST
NEW ORLEANS LA 70123-6660**Filing Status:** Single**Telephone:** 504-367-4444**Personal Exemptions:** Yourself**Name Change:** yes
Decedent Filing: no
Spouse Decedent: no
Amended Return: no**Paid Preparer's ID:** 72-9876549
Paid Preparer's Tel#: 504-291-8831**Dependents:** (none)**Other information:** Schedule E is utilized.

Out-of-state purchases subject to use tax total \$2,025.

Sharon Smith (taxpayer) is an active reserve military servicemember, who obtained a noncommercial fishing license for \$21 during 2011. Her date of birth is 03/06/1974, and her Louisiana driver's license number is 000495610.

Residential energy credits of \$725 were claimed on Line 52 of Federal Form 1040.

Return:

Line 7 =	101,742	Line 16 =	3,170	Line 29 =	3,532	Line 44 =	25
Line 8A =	17,729	Line 17 =	162	Line 30 =	200	Line 45 =	200
Line 8B =	5,800	Line 18 =	3,332	Line 31 =	0	Line 46 =	0
Line 8C =	11,929	Line 19 =	0	Line 32 =	200	Line 47 =	0
Line 9 =	14,106	Line 19A =	0	Line 33 =	100	Line 48 =	0
Line 10 =	75,707	Line 19B =	0	Line 34 =	0	Line 49 =	0
Line 11 =	3,195	Line 20 =	0	Line 35 =	0	Line 50 =	0
Line 12A =	0	Line 21 =	0	Line 36 =	0	Line 51 =	0
Line 12B =	0	Line 22 =	98	Line 37 =	0	Line 52 =	0
Line 12C =	0	Line 23 =	21	Line 38 =	0	Line 53 =	50
Line 12D =	0	Line 24 =	3,413	Line 39 =	0	Line 54 =	0
Line 12E =	0	Line 25 =	0	Line 40 =	0	Line 55 =	0
Line 13 =	0	Line 26 =	0	Line 41 =	0	Line 56 =	0
Line 14 =	25	Line 27 =	0	Line 42 =	25	Line 57 =	0
Line 15 =	25	Line 28 =	0	Line 43 =	50	Line 58 =	50

Schedule E:

Line 1.....	=	96,244	Line 4F.....	=	0
Line 2.....	=	5,498	Line 4G.....	=	0
Line 2A.....	=	0	Line 4H.....	=	0
Line 3.....	=	101,742	Line 4I.....	=	0
Line 4A:.....	=	0	Line 4J.....	=	0
Line 4B:.....	=	0	Line 4K.....	=	0
Line 4C.....	=	0	Line 5A.....	=	101,742
Line 4D.....	=	0	Line 5B.....	=	0
Line 4E.....	=	0	Line 5C.....	=	101,742

Scenario 1 (continued)

Schedule F:

Line 1D	=	21	Line 5.....	=	0
Line 2.....	=	0	Line 6.....	=	0
Line 3.....	=	0	Line 7.....	=	21
Line 4.....	=	0			

Schedule H: (n/a)

Schedule G:

Line 1.....	=	0	Line 5.....	=	0
Line 2D.....	=	0	Line 6.....	=	0
Line 2E.....	=	0	Line 7.....	=	0
Line 3A.....	=	0	Line 8.....	=	0
Line 3B.....	=	0	Line 9.....	=	0
Line 4A.....	=	725	Line 10.....	=	0
Line 4B.....	=	25	Line 11.....	=	25

Louisiana School Expense Deduction Worksheet: (n/a)

Louisiana Refundable Child Care Credit Worksheet: (n/a)

Louisiana Refundable School Readiness Credit Worksheet: (n/a)

Louisiana Earned Income Credit Worksheet: (n/a)

Scenario 2**Filing Period:** Calendar Year 2011**Taxpayer:** BILL WRIGHT
Spouse: NANCY WRIGHT**Primary SSN:** 437-54-3637
Secondary SSN: 731-67-4567**Address:** 5089 BANANA VINEYARD
MONROE LA 71201**Filing Status:** Married filing jointly**Telephone:** 318-687-4320**Personal Exemptions:** Yourself
Yourself—65 or older
Spouse**Name Change:** no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no**Paid Preparer's ID:** 72-6830902
Paid Preparer's Tel#: 225-922-6432

Dependents:	Name	SSN	Relationship	Birth Date
	BECKY WRIGHT	122-34-5567	daughter	07/06/1998
	JONATHAN WRIGHT	400-55-3015	son	08/12/2003
	JAMES WRIGHT	400-00-5015	son	05/14/2006
	BRENDA WRIGHT	400-77-2015	daughter	03/23/2010

Other information: Schedule E is utilized.

Out-of-state purchases subject to use tax total \$175.

James Wright (son) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 4-star facility, and Brenda Wright (daughter) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 3-star facility. Federal child care credit claimed on Federal Form 1040, Line 48, is \$1,152.

The amount of Louisiana school readiness credit carried forward from 2008 through 2010 is \$68.

James Wright (son) attended kindergarten during the last 4 months of 2011, where there were no eligible school expense deductions.

Becky Wright (daughter) attended Quachita Christian School (8th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$4,000 for tuition and fees, \$315 for school uniforms, \$298 for textbooks and other instructional materials, and \$200 for supplies required by the school. Quachita Christian School complies with Brumfield v. Dodd, et al., and Section 501(C)(3) of the Internal Revenue Code.

Jonathan Wright (son) attended Quachita Middle (3nd grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$300 for school uniforms, \$423 for textbooks, and \$200 for supplies required by the school.

Bill Wright (taxpayer) is a farmer.

Scenario 2 (continued)**Return:**

Line 7 = (calculate)	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = 0
Line 8A = 19,920	Line 17 = (calculate)	Line 30 = (calculate)	Line 45 = 0
Line 8B = (calculate)	Line 18 = (calculate)	Line 31 = 31	Line 46 = 0
Line 8C = (calculate)	Line 19 = 0	Line 32 = 0	Line 47 = 0
Line 9 = 10,517	Line 19A = 0	Line 33 = 0	Line 48 = 0
Line 10 = (calculate)	Line 19B = 0	Line 34 = 0	Line 49 = (calculate)
Line 11 = (calculate)	Line 20 = 0	Line 35 = 0	Line 50 = 0
Line 12A = 1,152	Line 21 = 0	Line 36 = 0	Line 51 = 1,000
Line 12B = (calculate)	Line 22 = 75	Line 37 = 0	Line 52 = 0
Line 12C = 0	Line 23 = 0	Line 38 = 0	Line 53 = 0
Line 12D = (calculate)	Line 24 = 0	Line 39 = 0	Line 54 = 0
Line 12E = 68	Line 25 = 2,000	Line 40 = 0	Line 55 = 0
Line 13 = (calculate)	Line 26 = 0	Line 41 = 0	Line 56 = 0
Line 14 = 0	Line 27 = 0	Line 42 = 0	Line 57 = 0
Line 15 = (calculate)	Line 28 = 1,020	Line 43 = 0	Line 58 = (calculate)

Schedule E:

Line 1..... = 131,419	Line 4D..... = 0
Line 2..... = 0	Line 4E..... = 0
Line 2A..... = 0	Line 4F..... = 0
Line 3..... = (calculate)	Line 4G..... = 0
Line 4A: Annual Retirement Income Exemption for Taxpayers 65 or over (06E) Name: Regions Bank..... = 6,000	Line 4H..... = 0
Line 4B: Elementary and Secondary School Tuition (17E)..... = (calculate)	Line 4I..... = (calculate)
Line 4C: Educational Expenses for Quality Public Education (19E)..... = (calculate)	Line 4J..... = (calculate)
	Line 4K..... = (calculate)
	Line 5A..... = (calculate)
	Line 5B..... = 0
	Line 5C..... = (calculate)

Schedule F: (n/a)**Schedule H:** (n/a)**Schedule G:** (n/a)**Louisiana School Expense Deduction Worksheet:****Part I.** (Given information on worksheet—nothing to complete.)**Part II.** (Complete necessary information.)**Part III.** (Complete necessary information.)

Part IV. Elementary and Secondary School Tuition Deduction..... = (calculate)
 Educational Expenses for Home-Schooled Children Deduction.. = 0
 Educational Expenses for a Quality Public Education Deduction = (calculate)

Louisiana Refundable Child Care Credit Worksheet: (n/a)**Louisiana Refundable School Readiness Credit Worksheet:** (n/a)

Scenario 2 (continued)

Louisiana Earned Income Credit Worksheet: (n/a)

NOTE: In this scenario, the Louisiana “Nonrefundable” Child Care Credit Worksheet and the Louisiana “Nonrefundable” School Readiness Credit Worksheet are needed to accurately complete the return. However, these worksheets should not be submitted for testing, nor should a taxpayer submit them with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.

Scenario 3

Filing Period: Calendar Year 2011

Taxpayer: SAM GREEN
Spouse: (n/a)Primary SSN: 258-96-3140
Secondary SSN: 513-74-3952Address: 1523 MOCK DR
BATON ROUGE LA 70815-1234

Filing Status: Married filing separately

Telephone: 225-356-8982

Personal Exemptions: Yourself

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Amended Return: noPaid Preparer's ID: (n/a—self-prepared)
Paid Preparer's Tel#: (n/a)

Dependents: (none)

Other information: Schedule E is utilized. There was a business loss of \$12,902.

Out-of-state purchases subject to use tax total \$900.

Sam Green (taxpayer) is a farmer.

Return:

Line 7 = (calculate)	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = 0
Line 8A = 0	Line 17 = (calculate)	Line 30 = 0	Line 45 = 0
Line 8B = 0	Line 18 = (calculate)	Line 31 = 0	Line 46 = 0
Line 8C = 0	Line 19 = 0	Line 32 = 0	Line 47 = 0
Line 9 = 0	Line 19A = 0	Line 33 = 0	Line 48 = 0
Line 10 = (calculate)	Line 19B = 0	Line 34 = 0	Line 49 = (calculate)
Line 11 = (calculate)	Line 20 = 0	Line 35 = 0	Line 50 = 0
Line 12A = 0	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 12B = 0	Line 22 = 0	Line 37 = 0	Line 52 = 0
Line 12C = 0	Line 23 = (calculate)	Line 38 = 0	Line 53 = 0
Line 12D = 0	Line 24 = 0	Line 39 = 0	Line 54 = 0
Line 12E = 0	Line 25 = 0	Line 40 = 0	Line 55 = 0
Line 13 = 0	Line 26 = 0	Line 41 = 0	Line 56 = 0
Line 14 = 0	Line 27 = 0	Line 42 = 0	Line 57 = 12
Line 15 = 0	Line 28 = 0	Line 43 = 0	Line 58 = (calculate)

Schedule E:

Line 1..... = -12,902	Line 4F..... = 0
Line 2..... = 29,126	Line 4G..... = 0
Line 2A..... = 0	Line 4H..... = 0
Line 3..... = (calculate)	Line 4I..... = 0
Line 4A:..... = 0	Line 4J..... = 0
Line 4B:..... = 0	Line 4K..... = 0
Line 4C..... = 0	Line 5A..... = (calculate)
Line 4D..... = 0	Line 5B..... = 0
Line 4E..... = 0	Line 5C..... = (calculate)

Scenario 3 (continued)

Schedule F:

Line 1D	=	0	Line 5.....	=	0
Line 2: Wind and Solar Energy Systems (64F)=		125	Line 6.....	=	0
Line 3.....	=	0	Line 7.....	=	(calculate)
Line 4.....	=	0			

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

Louisiana Refundable Child Care Credit Worksheet: (n/a)

Louisiana Refundable School Readiness Credit Worksheet: (n/a)

Louisiana Earned Income Credit Worksheet: (n/a)

Scenario 4**Filing Period:** Calendar Year 2011**Taxpayer:** SHARON MORRIS
Spouse: (n/a)**Primary SSN:** 458-98-5260
Secondary SSN: (n/a)**Address:** 419 FERTILITY LANE
GONZALES LA 74444-1239**Filing Status:** Head of household**Telephone:** 225-219-0000**Personal Exemptions:** Yourself**Name Change:** no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no**Paid Preparer's ID:** P36451237
Paid Preparer's Tel#: 225-419-1111

Dependents:	Name	SSN	Relationship	Birth Date
	JESSICA MORRIS	400-55-3008	daughter	01/11/1992
	TAMMY MORRIS	400-55-4008	daughter	03/17/1996
	SAMMY MORRIS	400-55-5008	son	04/28/2005

Other information: Sharon Morris (taxpayer) is not required to file a federal return, but had refundable credits she wanted to claim. Her total amount of wages was \$11,599. Her federal earned income credit was \$5,209. No Louisiana tax was withheld for 2011.

There were no out-of-state purchases subject to use tax.

Sammy Morris (son) received child care at Baptist Roundabout (EIN 72-1245708) located at 1517 K Street in Gonzales, LA 74444. The amount paid to Baptist Roundabout for Sammy's care was \$2,115. Also, the facility is participating in the Quality Start Rating program and is rated as a 2-star facility.

Return:

Line 7 =	0	Line 16 =	0	Line 29 =	(calculate)	Line 44 =	0
Line 8A =	0	Line 17 =	0	Line 30 =	(calculate)	Line 45 =	0
Line 8B =	0	Line 18 =	0	Line 31 =	0	Line 46 =	(calculate)
Line 8C =	0	Line 19 =	(calculate)	Line 32 =	(calculate)	Line 47 =	0
Line 9 =	0	Line 19A =	(calculate)	Line 33 =	0	Line 48 =	(calculate)
Line 10 =	0	Line 19B =	(calculate)	Line 34 =	0	Line 49 =	0
Line 11 =	0	Line 20 =	(calculate)	Line 35 =	0	Line 50 =	0
Line 12A =	0	Line 21 =	(calculate)	Line 36 =	0	Line 51 =	0
Line 12B =	0	Line 22 =	0	Line 37 =	0	Line 52 =	0
Line 12C =	0	Line 23 =	(calculate)	Line 38 =	0	Line 53 =	0
Line 12D =	0	Line 24 =	0	Line 39 =	0	Line 54 =	0
Line 12E =	0	Line 25 =	0	Line 40 =	0	Line 55 =	0
Line 13 =	0	Line 26 =	0	Line 41 =	0	Line 56 =	0
Line 14 =	0	Line 27 =	0	Line 42 =	0	Line 57 =	0
Line 15 =	0	Line 28 =	0	Line 43 =	0	Line 58 =	0

Schedule E: (n/a)

Scenario 4 (continued)**Schedule F:**

Line 1D	=	0	Line 4.....	=	0
Line 2: School Readiness Child Care			Line 5.....	=	0
Directors and Staff (66F).....	=	1,524	Line 6.....	=	0
Line 3: Conversion of Vehicle to Alternative			Line 7.....	=	(calculate)
Fuel (71F).....	=	1,700			

Schedule H: (n/a)**Schedule G:** (n/a)**Louisiana School Expense Deduction Worksheet:** (n/a)**Louisiana Refundable Child Care Credit Worksheet:**

Line 1 (Complete necessary information.)		
Line 2 (Complete necessary information.)		
Line 3.....	=	(calculate)
Line 4.....	=	11,599
Line 5.....	=	11,599
Line 6.....	=	(calculate)
Line 7.....	=	11,599
Line 8.....	=	x .35
Line 9.....	=	(calculate)
Line 10 (Given information on worksheet—nothing to complete.)		
Line 11	=	(calculate)

Louisiana Refundable School Readiness Credit Worksheet:

Line 1	=	(calculate)
Line 2 (Complete necessary information.)		
Line 3.....	=	0.5
Line 4	=	(calculate)

Louisiana Earned Income Credit Worksheet:

Line 1.....	=	5,209
Line 2 (Given information on worksheet—nothing to complete.)		
Line 3.....	=	(calculate)

Scenario 5

Filing Period: Calendar Year 2010

Taxpayer: BRYAN BROWN
Spouse: (n/a)

Primary SSN: 543-56-9876
Secondary SSN: (n/a)

Address: 1579 DEEPWOODS DR
 MINDEN LA 71055-1234

Filing Status: Qualifying widow(er)

Telephone: (n/a)

Personal Exemptions: Yourself
 Yourself—Qualifying Widow(er)

Name Change: no
Decedent Filing: yes
Spouse Decedent: no
Amended Return: no

Paid Preparer's ID: (n/a—self-prepared)
Paid Preparer's Tel#: (n/a)

Dependents:	Name	SSN	Relationship	Birth Date
	BOBBY BROWN	211-81-6133	son	06/04/2003

Other information: Schedule E is utilized.

The federal income tax has been decreased by a federal disaster credit allowed by IRS in the amount of \$2,000.

The federal child care credit from Federal Form 1040, Line 48, is \$560.

The amount of Louisiana child care credit carried forward from 2007 through 2010 is \$67.

Child tax credit of \$750 was claimed on Federal Form 1040, Line 51.

Bobby Brown (son) was home-schooled during 2011. Qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.11) were \$350 for textbooks and other instructional materials and \$400 for supplies.

There were no out-of-state purchases subject to use tax.

Louisiana tax paid on the taxpayer's behalf by the composite partnership filing of 2 Peas in a Pod, LLC, amounted to \$1,700.

Return:

Line 7 = (calculate)	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = 0
Line 8A = 0	Line 17 = 0	Line 30 = (calculate)	Line 45 = (calculate)
Line 8B = 0	Line 18 = (calculate)	Line 31 = 0	Line 46 = (calculate)
Line 8C = 0	Line 19 = 0	Line 32 = (calculate)	Line 47 = 3,000
Line 9 = (calculate)	Line 19A = 0	Line 33 = 0	Line 48 = (calculate)
Line 10 = (calculate)	Line 19B = 0	Line 34 = 0	Line 49 = 0
Line 11 = (calculate)	Line 20 = 0	Line 35 = 0	Line 50 = 0
Line 12A = 560	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 12B = 0	Line 22 = 0	Line 37 = 0	Line 52 = 0
Line 12C = 57	Line 23 = 0	Line 38 = 200	Line 53 = 0
Line 12D = 0	Line 24 = 0	Line 39 = 0	Line 54 = 0
Line 12E = 0	Line 25 = 0	Line 40 = 0	Line 55 = 0
Line 13 = 25	Line 26 = 1,700	Line 41 = 0	Line 56 = 0
Line 14 = (calculate)	Line 27 = 2,000	Line 42 = 0	Line 57 = 0
Line 15 = (calculate)	Line 28 = 0	Line 43 = 0	Line 58 = 0

Scenario 5 (continued)**Schedule E:**

Line 1.....	=	79,213	Line 4E	=	0
Line 2.....	=	0	Line 4F	=	0
Line 2A.....	=	0	Line 4G.....	=	0
Line 3.....	=	79,213	Line 4H.....	=	0
Line 4A: Interest and Dividends on U.S. Government Obligations (01E).....	=	2,413	Line 4I.....	=	(calculate)
Line 4B: START Savings Program Contribution (09E)	=	2,000	Line 4J.....	=	(calculate)
Line 4C: Recreation Volunteer (13E).....	=	500	Line 4K.....	=	(calculate)
Line 4D: Educational Expenses for Home- Schooled Children (18E)	=	(calculate)	Line 5A.....	=	(calculate)
			Line 5B.....	=	0
			Line 5C.....	=	(calculate)

Schedule F: (n/a)**Schedule H:**

Line 1.....	=	4,874
Line 2.....	=	2,000
Line 3.....	=	(calculate)

Schedule G:

Line 1.....	=	1,403	Line 5: Bone Marrow (120)	=	500
Line 2D	=	0	Line 6.....	=	0
Line 2E	=	0	Line 7.....	=	0
Line 3A	=	0	Line 8.....	=	0
Line 3B	=	0	Line 9.....	=	0
Line 4A	=	0	Line 10.....	=	0
Line 4B	=	0	Line 11.....	=	(calculate)

Louisiana School Expense Deduction Worksheet:**Part I.** (Given information on worksheet—nothing to complete.)**Part II.** (Complete necessary information.)**Part III.** (Complete necessary information.)

Part IV. Elementary and Secondary School Tuition Deduction.....	=	0
Educational Expenses for Home-Schooled Children Deduction..	=	(calculate)
Educational Expenses for a Quality Public Education Deduction =		0

Louisiana Refundable Child Care Credit Worksheet: (n/a)**Louisiana Refundable School Readiness Credit Worksheet:** (n/a)**Louisiana Earned Income Credit Worksheet:** (n/a)

NOTE: In this scenario, the Louisiana “Nonrefundable” Child Care Credit Worksheet is needed to accurately complete the return. However, this worksheet should not be submitted for testing, nor should a taxpayer submit it with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.