R-6234 (11/19/15—final)

LOUISIANA
DEPARTMENT of REVENUE

Specifications and Test Scenarios for Form IT-540-2D (2015)

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LOUISIANA DEPARTMENT of REVENUE

Specifications and Test Scenarios for Form IT-540-2D (2015)

Differences between this document and last year's are marked as follows:

Changes ~~Moved from~~

Additions Moved to

~~Deletions~~

General Requirements

The 2015 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 23 of this document and a **2-D barcode** as specified on Pages 24 through 34 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 and document identification numbers is **12-point Courier (MUST be 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 23 of this document and meet the following criteria:

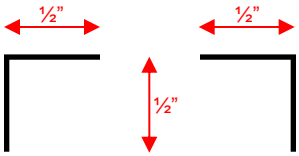
- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- 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 17 and 32 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:

2015 Return / Schedule / Worksheet	Doc ID No.
IT-540-2D Return, Page 1	61631
IT-540-2D Return, Page 2	61632
IT-540-2D Return, Page 3	61633
IT-540-2D Return, Page 4	61634
IT-540-2D Schedule D	61635
IT-540-2D Schedule E	61636
IT-540-2D Schedule F ~~and H~~	61637
IT-540-2D Schedule G (Page 1)	61638
IT-540-2D Schedule G (Page 2) and H	61639
IT-540-2D School Expense Deduction Worksheet	61609
IT-540-2D Refundable Child Care Credit Worksheet	61615
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61616

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 6, 9, 12, 15, 17, 19, 21, and 22 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:

2015 Return / Schedule / Worksheet	Barcode
IT-540-2D Return, Page 1	61631
IT-540-2D Return, Page 2	61632
IT-540-2D Return, Page 3	61633
IT-540-2D Return, Page 4	61634
IT-540-2D Schedule D	61635
IT-540-2D Schedule E	61636
IT-540-2D Schedule F ~~and H~~	61637
IT-540-2D Schedule G (Page 1)	61638
IT-540-2D Schedule G (Page 2) and H	61639
IT-540-2D School Expense Deduction Worksheet	61609
IT-540-2D Refundable Child Care Credit Worksheet	61615
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61616

Exact Placement Specifications – IT-540-2D Worksheets

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

2015 Louisiana School Expense Deduction Worksheet
2015 Louisiana Refundable Child Care Credit Worksheet
2015 Louisiana Refundable School Readiness Credit Worksheet / 2015 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 used on the worksheets:

Worksheet	Doc ID No.
IT-540-2D School Expense Deduction Worksheet	61609
IT-540-2D Refundable Child Care Credit Worksheet.....	61615
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61616

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 (61631) 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 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.
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)

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) 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: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 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 25 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 (61632) 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) 42	Numeric	1	Number of Qualifying Dependents (Return Line 13)	Number of qualified dependents who attended school (K – 12) in Louisiana. Credit is not allowed if Elementary and Secondary School Tuition (Code 17E) for the dependent is claimed on Schedule E.	
Line 41 Position(s) 74-77	Numeric	4	Return Line 13	Education Credit – Multiply the number of qualified dependents by $18.	
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**.	

Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
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 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 6 in Position 39.
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 (61633) 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) 48-54	Numeric	7	Return Line 22A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
Line 20 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit – Multiply Line **22A** by 72% (0.72).
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 **2015**
Line 27 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from **2014**
Line 29 Position(s) 71-77	Numeric	7	Return Line 26	Amount of Estimated Payments for **2015**
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**, **19B**, and **22A**.)
Line 36 Position(s) 71-77	Numeric	7	Return Line 29	Overpayment: - If Line **28** = Line **18**, print "0" (zero) on Lines **29** – **36** and go to Line **37**. - If Line **28** > Line **18**, subtract Line **18** from Line **28** and print result here. - 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: - If Line **30** = Line **29**, print "0" (zero) on Lines **31** – **36** and go to Line **37**. - If Line **30** > Line **29**, print "0" (zero) on Lines **31** – **35** and go to Line **36**. - 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 **25** (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 **2016**
Line 50 Position(s) 59	Numeric	1	Refund Option (Return Line 35)	Mark the appropriate number for the refund option that the taxpayer selects: ~~1 = MyRefund Card~~ 2 = Paper check 3 = Direct deposit **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.**

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) 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.**
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` 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 18 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 (61634) 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: - If Line **28** < Line **18**, subtract Line **28** from Line **18** and print result here. - Else if Line **30** > Line **29**, subtract Line **29** from Line **30** and print result here. - Else if Line **33** >= 0, enter “0” 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 the National Multiple Sclerosis Society Fund~~
Line 14 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
Line 18 Position(s) 71-77	Numeric	7	Return Line 41	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 20 Position(s) 71-77	Numeric	7	Return Line 42	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line **7**
Line 22 Position(s) 71-77	Numeric	7	Return Line 43	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line **7**
Line 24 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 44)	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 24 Position(s) 71-77	Numeric	7	Return Line 44	Underpayment Penalty for Tax Due – See Form R-210R.
Line 26 Position(s) 71-77	Numeric	7	Return Line 45	Balance Due Louisiana – Add Lines **36** – **44**.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line **34** = 0. Mark "1" if Line **34** > 0. (Credit to 2016) Position 28: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Refund) Position 29: Mark "0" if Line **45** = 0. Mark "1" if Line **45** > 0. (Balance Due) Examples: If Line 35 is $200 and Lines 34 and 45 are zero, mark "010". If Line 34 is $100, Line 35 is $200, and Line 45 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 **32** = 0. Mark "1" if Line **32** > 0. Position 26: Mark "0" if Line **37** = 0. Mark "1" if Line **37** > 0. Position 27: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. Position 28: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. Position 29: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. ~~Position 29: Mark "0" if Line **41** = 0.~~ ~~Mark "1" if Line **41** > 0.~~ Examples: If Lines 32, 38, 39, and 40 are zero and Line 37 is $100, mark "01000". If Line 32 is $100, Line 39 is $200, and Lines 37, 38, and 40 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_`

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.** 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.
Line 59 Position(s) 35-59	Alphanumeric	25	LDR's Mailing Address	If Line **45** = 0, print: PO BOX 3440 If Line **45** > 0, print: PO BOX 3550
Line 60 Position(s) 35-59	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **45** = 0, print: BATON ROUGE LA 70821-3440 If Line **45** > 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~~	~~National Multiple Sclerosis Society Fund~~
Line 32 Position(s) 35-39	Numeric	5	Schedule D, Line 9	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 34 Position(s) 35-39	Numeric	5	Schedule D, Line 10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 36 Position(s) 35-39	Numeric	5	Schedule D, Line 11	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 38 Position(s) 35-39	Numeric	5	Schedule D, Line 12	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 40 Position(s) 35-39	Numeric	5	Schedule D, Line 13	Dreams Come True
Line 18 Position(s) 73-77	Numeric	5	Schedule D, Line 14	Louisiana Coalition Against Domestic Violence, Inc.
Line 20 Position(s) 73-77	Numeric	5	Schedule D, Line 15	Decorative Lighting on the Crescent City Connection
Line 22 Position(s) 73-77	Numeric	5	Schedule D, Line 16	Operation and Maintenance of the New Orleans Ferries
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 17	Louisiana National guard Honor Guard for Military Funerals
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 18	Bastion Community of Resilience
Line Position(s) 73-77	Numeric	5	Schedule D, Line 19	Louisiana Youth Leadership Seminar Corporation
Line Position(s) 73-77	Numeric	5	Schedule D, Line 20	Lighthouse for the Blind in New Orleans
Line Position(s) 73-77	Numeric	5	Schedule D, Line 21	Louisiana Association for the Blind
Line Position(s) 73-77	Numeric	5	Schedule D, Line 22	Louisiana Center for the Blind
Line Position(s) 73-77	Numeric	5	Schedule D, Line 23	Affiliated Blind of Louisiana, Inc.
Line Position(s) 73-77	Numeric	5	Schedule D, Line 24	Louisiana State Troopers Charities, Inc.
Line 43 Position(s) 71-77	Numeric	7	Schedule D, Line 25	Total Donations – Add Lines **2** – **24**. 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 (61636) 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 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 (61637) 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) 53-57	Numeric	5	Schedule F, Line 1D	Fees for noncommercial Louisiana hunting and fishing licenses
Line 22 Position(s) 73-77	Numeric	5	Schedule F, Line 1E	Reduced credit for hunting and fishing licenses fees – Multiply Line 1D by 72% (0.72).
Line 27 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 51-57	Numeric	7	Schedule F, Line 2A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 27 Position(s) 71-77	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. – See instructions.
Line 29 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 51-57	Numeric	7	Schedule F, Line 3A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 29 Position(s) 71-77	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. – See instructions.
Line 31 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 51-57	Numeric	7	Schedule F, Line 4A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 31 Position(s) 71-77	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. – See instructions.
Line 33 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 51-57	Numeric	7	Schedule F, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 33 Position(s) 71-77	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. – See instructions.

Printed Variable Data Fields – IT-540-2D Schedule F ~~and H~~ – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 35 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 51-57	Numeric	7	Schedule F, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 35 Position(s) 71-77	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. – See instructions.
Line 37 Position(s) 71-77	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1E and 2 – 6.
Line 41 Position(s) 30-55	Alphanumeric	26	Schedule F, Line 8	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 2 through 6 that are recorded in the Tax Credit Registry.
Line 44 Position(s) 30-55	Alphanumeric	26	Schedule F, Line 9	
Line 47 Position(s) 30-55	Alphanumeric	26	Schedule F, Line 10	
~~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 (Page 1)

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 33 in Position 48.
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 (61638) 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 (Page 1)				
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 33 Position(s) 71-77	Numeric	7	Schedule G, Line 1K	Total Net Tax Liability Paid to Other States
Line 35 Position(s) 71-77	Numeric	7	Schedule G, Line 1L	Credit for Taxes Paid to Other States
Line 41 Position(s) 79-80	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
Line 45 Position(s) 74-77	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by $72.
Line 51 Position(s) 72-77	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
Line 53 Position(s) 72-77	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 29% (0.29).
Line 56 Position(s) 71-77	Numeric	7	Schedule G, Line 4A	Eligible Federal Credits
Line 58 Position(s) 76-77	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 7.2% (0.72). (Limited to $18)

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.

Exact Placement Specifications – IT-540-2D Schedule G (Page 2) and Schedule 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 58.
1 positioned on Line 54 in Position 53.

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 (61639) 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 (Page 2) 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 12 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 12 Position(s) 51-57	Numeric	7	Schedule G, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 12 Position(s) 71-77	Numeric	7	Schedule G, Line 5	Enter amount of credit allowed. – See instructions.
Line 14 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 14 Position(s) 51-57	Numeric	7	Schedule G, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 14 Position(s) 71-77	Numeric	7	Schedule G, Line 6	Enter amount of credit allowed. – See instructions.
Line 16 Position(s) 36-38	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 16 Position(s) 51-57	Numeric	7	Schedule G, Line 7A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 16 Position(s) 71-77	Numeric	7	Schedule G, Line 7	Enter amount of credit allowed. – See instructions.
Line 18 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 18 Position(s) 51-57	Numeric	7	Schedule G, Line 8A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.

Printed Variable Data Fields – IT-540-2D Schedule G (Page 2) and H – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 18 Position(s) 71-77	Numeric	7	Schedule G, Line 8	Enter amount of credit allowed. – See instructions.
Line 20 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 20 Position(s) 51-57	Numeric	7	Schedule G, Line 9A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 20 Position(s) 71-77	Numeric	7	Schedule G, Line 9	Enter amount of credit allowed. – See instructions.
Line 22 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 22 Position(s) 51-57	Numeric	7	Schedule G, Line 9A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 22 Position(s) 71-77	Numeric	7	Schedule G, Line 10	Enter amount of credit allowed. – See instructions.
Line 24 Position(s) 71-77	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1L, 2E, 3B, 4B, and 5 – 10.
Line 28 Position(s) 30-55	Alphanumeric	26	Schedule G, Line 12	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 5 through 10 that are recorded in the Tax Credit Registry.
Line 31 Position(s) 30-55	Alphanumeric	26	Schedule G, Line 13	
Line 34 Position(s) 30-55	Alphanumeric	26	Schedule G, Line 14	
Line 37 Position(s) 30-55	Alphanumeric	26	Schedule G, Line 15	
Line 54 Position(s) 71-77	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 56 Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 58 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 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 61631 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 26 through 34 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 **61631**.
5	Numeric	1	Specification Version	Value is **0**.
6	Alphanumeric	10	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 (mmddyyyy) – Example: **12312015**
24	Numeric	5	Form ID Number	Form ID Number -- **61631**
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. 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	Binary	1	Spouse Decedent Indicator	Mark “1” for decedent spouse. Mark “0” if not applicable.
28	Binary	1	Amended Return Indicator	Mark “1” for an amended return. Mark “0” if not applicable.
29	Binary	1	NOL Carryback Indicator	Mark “1” for NOL carryback. 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: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
33	Binary	1	Self Exemption – 65 or over	Mark “1” for “Yourself - 65 or older”. Mark “0” if not applicable.
34	Binary	1	Self Exemption – Blind	Mark “1” for “Yourself - Blind”. Mark “0” if not applicable.
35	Binary	1	Self Exemption – Qualifying widow(er)	Mark “1” for “Yourself – Qualifying widow”. Mark “0” if not applicable.
36	Binary	1	Spouse Exemption – 65 or over	Mark “1” for “Spouse - 65 or older”. Mark “0” if not applicable.
37	Binary	1	Spouse Exemption – Blind	Mark “1” for “Spouse - Blind”. 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). If "0" is marked in Field **41**, leave blank.
41	Binary	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 federal return is required.
42	Binary	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.)
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	Binary	1	Federal Disaster Credit Indicator (Return Line 9)	Mark "1" if federal income tax has been decreased by a federal disaster credit allowed by IRS. 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 qualified dependents who attended a **5-star** facility
56	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of qualified dependents who attended a **4-star** facility
57	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of qualified dependents who attended a **3-star** facility
58	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of qualified 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	1	Number of Qualifying Dependents—Education Credit (Return Line 13)	Number of qualified dependents who attended school (K – 12) in Louisiana. Credit is not allowed if Elementary and Secondary School Tuition (Code 17E) for the dependent is claimed on Schedule E.
61	Numeric	4	Return Line 13	Education Credit – Multiply number of qualified dependents (Field **60**) by $18.
62	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line **11**
63	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines **12B** – **14**.
64	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line **15** from Line **11**.
65	Numeric	1	Consumer Use Tax Indicator (Return Line 17)	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax due. Mark "2" if amount due from the Consumer Use Tax worksheet, Line 2.
66	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line **2**
67	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**
68	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
69	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line **3**

Government Specific Data (continued)				
IT-540-2D Return (Page 3) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
70	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line **6**
71	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
72	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of qualified dependents who attended a **5-star** facility
73	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of qualified dependents who attended a **4-star** facility
74	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of qualified dependents who attended a **3-star** facility
75	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of qualified dependents who attended a **2-star** facility
76	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3**
77	Numeric	7	Return Line 22A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
78	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit – Multiply Field **77** by 72% (0.72).
79	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line **7**
80	Numeric	7	Return Line 24	Louisiana Tax Withheld for **2015**
81	Numeric	7	Return Line 25	Credit Carried Forward from **2014**
82	Numeric	7	Return Line 26	Amount of Estimated Payments for **2015**
83	Numeric	7	Return Line 27	Amount Paid with Extension Request
84	Numeric	7	Return Line 28	Total Refundable Tax Credits and Payments – Add Lines **19** and **20** – **27**. (Do not include Lines **19A**, **19B**, and **22A**.)
85	Numeric	7	Return Line 29	Overpayment: - If Line **28** = Line **18**, mark "0" (zero) on Lines **29** – **36** and go to Line **37**. - If Line **28** > Line **18**, subtract Line **18** from Line **28**. Enter here. - If Line **28** < Line **18**, mark "0" (zero) on Lines **29** – **35** and go to Line **36**.
86	Binary	1	Farmer Indicator (Return Line 30)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line **30**. Mark "0" if not applicable.
87	Numeric	7	Return Line 30	Underpayment Penalty for Estimated Tax – See Form R-210R.
88	Numeric	7	Return Line 31	Adjusted Overpayment: - If Line **30** = Line **29**, mark "0" (zero) on Lines **31** – **36** and go to Line **37**. - If Line **30** > Line **29**, mark "0" (zero) on Lines **31** – **35**, subtract Line **29** from Line **30**, and enter the balance on Line **36**. - If Line **30** < Line **29**, subtract Line **30** from Line **29**. Enter here.
89	Numeric	7	Return Line 32	Total Donations – Schedule D, Line **25**
90	Numeric	7	Return Line 33	Subtotal – Subtract Line **32** from Line **31**.
91	Numeric	7	Return Line 34	Amount of Overpayment Credited to **2016**
92	Numeric	1	Refund Option (Return Line 35)	Mark the appropriate number for the refund option that the taxpayer selects: ~~1 = MyRefund Card~~ 2 = Paper check 3 = Direct deposit **If the amount in Field 93 = 0, leave this field blank.**
93	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
94	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark "1" if checking. Mark "2" if savings. **If not applicable, leave blank.**
95	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark "1" if yes. Mark "0" if no. **If not applicable, leave blank.**
96	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
97	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

IT-540-2D Return (Page 4)

Field No.	Field Type	Max. Field Length	Field Name	Comments
98	Numeric	7	Return Line 36	Amount Owed: - If Line **28** < Line **18**, subtract Line **28** from Line **18**. Enter here. - Else, if Line **30** > Line **29**, subtract Line **29** from Line **30**. Enter here. - Else, if Line **33** > 0, enter "0" on Lines **36 – 45**. - Else, if Line **33** = 0, enter "0" here and go to Line **37**.
99	Numeric	7	Return Line 37	Additional Donation to Military Family Assistance Fund
100	Numeric	7	Return Line 38	Additional Donation to Coastal Protection and Restoration Fund
~~99~~	~~Numeric~~	~~7~~	~~Return Line 39~~	~~Additional Donation to the National Multiple Sclerosis Society Fund~~
101	Numeric	7	Return Line 39	Additional Donation to Louisiana Food Bank Association
102	Numeric	7	Return Line 40	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
103	Numeric	7	Return Line 41	Interest – Interest Calculation worksheet, Line **5**
104	Numeric	7	Return Line 42	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
105	Numeric	7	Return Line 43	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
106	Binary	1	Farmer Indicator (Return Line 44)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line **44**. Mark "0" if not applicable.
107	Numeric	7	Return Line 44	Underpayment Penalty for Tax Due – See Form R-210R. **Note:** If the penalty has been entered on Line **30**, do not enter it here.
108	Numeric	7	Return Line 45	Balance Due Louisiana – Add Lines **36 – 44**.
109	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if Line **34** = 0. Mark "1" if Line **34** > 0. (Credit to 2016) 2nd Digit: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Refund) 3rd Digit: Mark "0" if Line **45** = 0. Mark "1" if Line **45** > 0. (Balance Due) Examples: If Line 35 is $200 and Lines 34 and 45 are zero, mark "010". If Line 34 is $100, Line 35 is $200, and Line 45 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
110	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1st Digit: Mark "0" if Line **32** = 0. Mark "1" if Line **32** > 0. 2nd Digit: Mark "0" if Line **37** = 0. Mark "1" if Line **37** > 0. 3rd Digit: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. 4th Digit: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. 5th Digit: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. ~~6th Digit: Mark "0" if Line **41** = 0.~~ ~~Mark "1" if Line **41** > 0.~~ Examples: If Lines 32, 38, 39, and 40 are zero and Line 37 is $100, mark "01000". If Line 32 is $100, Line 39 is $200, and Lines 37, 38, and 40 are zero, mark "10010".
111	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
112	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`
113	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`
114	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
115	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line **31**
116	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
117	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
118	Numeric	5	Schedule D, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
119	Numeric	5	Schedule D, Line 5	START Program
120	Numeric	5	Schedule D, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
121	Numeric	5	Schedule D, Line 7	Louisiana Cancer Trust Fund
122	Numeric	5	Schedule D, Line 8	Louisiana Animal Welfare Commission
~~122~~	~~Numeric~~	~~5~~	~~Schedule D, Line 9~~	~~National Lung Cancer Partnership~~
~~123~~	~~Numeric~~	~~5~~	~~Schedule D, Line 10~~	~~National Multiple Sclerosis Society Fund~~

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 9	Louisiana Food Bank Association
~~125~~	~~Numeric~~	~~5~~	~~Schedule D, Line 12~~	~~Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission~~
124	Numeric	5	Schedule D, Line 10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
125	Numeric	5	Schedule D, Line 11	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~~
126	Numeric	5	Schedule D, Line 12	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~~
127	Numeric	5	Schedule D, Line 13	Dreams Come True, Inc.
128	Numeric	5	Schedule D, Line 14	Louisiana Coalition Against Domestic Violence, Inc.
129	Numeric	5	Schedule D, Line 15	Decorative Lighting on the Crescent City Connection
130	Numeric	5	Schedule D, Line 16	Operation and Maintenance of the New Orleans Ferries
131	Numeric	5	Schedule D, Line 17	Louisiana National Guard Honor Guard for Military Funerals
132	Numeric	5	Schedule D, Line 18	Bastion Community of Resilience
133	Numeric	5	Schedule D, Line 19	Louisiana Youth Leadership Seminar Corporation
134	Numeric	5	Schedule D, Line 20	Lighthouse for the Blind in New Orleans
135	Numeric	5	Schedule D, Line 21	Louisiana Association for the Blind
136	Numeric	5	Schedule D, Line 22	Louisiana Center for the Blind
137	Numeric	5	Schedule D, Line 23	Affiliated Blind of Louisiana, Inc.
138	Numeric	5	Schedule D, Line 24	Louisiana State Troopers Charities, Inc.
139	Numeric	7	Schedule D, Line 25	Total Donations – Add Lines **2** – **24**. This amount cannot be more than Line 1.

IT-540-2D Schedule E

Field No.	Field Type	Max. Field Length	Field Name	Comments
140	Binary	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.
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

Government Specific Data (continued)

IT-540-2D Schedule E – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
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.
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 before Applicable Federal Tax – Add Lines 4A – 4H.
162	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income – See instructions.
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 Expense Adjustment – Subtract Line 4K from Line 4I.
165	Numeric	8	Schedule E, Line 5B	IRC 280C Expense Adjustment
166	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
167	Numeric	5	Schedule F, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
168	Numeric	5	Schedule F, Line 1E	Reduced credit for hunting and fishing licenses fees – Multiply Line **1D** by 72% (0.72).
169	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
170	Numeric	7	Schedule F, Line 2A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
171	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. – See instructions.
172	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
173	Numeric	7	Schedule F, Line 3A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
174	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. – See instructions.
175	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
176	Numeric	7	Schedule F, Line 4A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
177	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. – See instructions.
178	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
179	Numeric	7	Schedule F, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
180	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. – See instructions.
181	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
182	Numeric	7	Schedule F, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
183	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. – See instructions.
184	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1E and 2 – 6.

Government Specific Data (continued)

IT-540-2D Schedule F ~~and H~~ – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
185	Numeric	26	Schedule F, Line 8	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines **2** through **6** that are recorded in the Tax Credit Registry.
186	Numeric	26	Schedule F, Line 9	
187	Numeric	26	Schedule F, Line 10	
~~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
188	Numeric	7	Schedule G, Line 1K	Net Tax Liability Paid to Other States
189	Binary	1	Schedule G, Line 1L, Additional Worksheet Indicator	Mark "1" if an additional worksheet was used. Mark "0" if not applicable.
190	Numeric	7	Schedule G, Line 1L	Credit for Taxes Paid to Other States
191	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
192	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by $72.
193	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
194	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 29% (0.29).
195	Numeric	7	Schedule G, Line 4A	Eligible Federal Credits
196	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 7.2% (0.72). (Limited to $18)
197	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-character credit code.
198	Numeric	7	Schedule G, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
199	Numeric	7	Schedule G, Line 5	Enter amount of credit allowed. – See instructions.
200	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-character credit code.
201	Numeric	7	Schedule G, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
202	Numeric	7	Schedule G, Line 6	Enter amount of credit allowed. – See instructions.
203	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-character credit code.
204	Numeric	7	Schedule G, Line 7A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
205	Numeric	7	Schedule G, Line 7	Enter amount of credit allowed. – See instructions.
206	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-character credit code.
207	Numeric	7	Schedule G, Line 8A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
208	Numeric	7	Schedule G, Line 8	Enter amount of credit allowed. – See instructions.
209	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-character credit code.
210	Numeric	7	Schedule G, Line 9A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
211	Numeric	7	Schedule G, Line 9	Enter amount of credit allowed. – See instructions.
212	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-character credit code.
213	Numeric	7	Schedule G, Line 10A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.

Government Specific Data (continued)				
IT-540-2D Schedule G – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
214	Numeric	7	Schedule G, Line 10	Enter amount of credit allowed. – See instructions.
215	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1L, 2E, 3B, 4B, and 5 – 10.
216	Numeric	26	Schedule G, Line 12	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines **5** through **10** that are recorded in the Tax Credit Registry.
217	Numeric	26	Schedule G, Line 13	
218	Numeric	26	Schedule G, Line 14	
219	Numeric	26	Schedule G, Line 15	
IT-540-2D Schedule H				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
220	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability – See Federal Income Tax Deduction worksheet.
221	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
222	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
Trailer				
223	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 37 through 80 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 23, 2015**. All first submissions of test documents must be submitted to the department on or before December 30, 2015. Test submissions should be sent to:

Attention: Forms Management Unit
Tax Administration 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

2015 LOUISIANA RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return X

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

FOR OFFICE USE ONLY

Field Flag

61631

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	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT		12B	0
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12C	0
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0		12D	0
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12E	0
13	EDUCATION CREDIT	0 Number of qualifying dependents	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	2015 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	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	20	0
21	EARNED INCOME CREDIT	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT **22A** 40	22	29
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24	40
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25	0
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	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, 19B, and 22A.	28	69
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	69
30	UNDERPAYMENT PENALTY – If you are a farmer, mark 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	69
32	TOTAL DONATIONS – From Schedule D, Line 25	32	50

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33	19
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX **CREDIT**	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a "2" in box if you want to receive your refund by paper check. 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	19

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

RICH

61633

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 LOUISIANA FOOD BANK ASSOCIATION**	39	0
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	40	0
41	INTEREST	41	0
42	DELINQUENT FILING PENALTY	42	0
43	DELINQUENT PAYMENT PENALTY	43	0
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	44	0
45	Balance Due Louisiana – Add Lines 36 through 44. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	45	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 10000

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

729876549

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

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

SPEC CODE

61634

Social Security Number 454678905

SCHEDULE D – 2015 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 24, the portion of the overpayment you wish to donate. The total on Line 25 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	69

DONATIONS OF LINE 1

2	**The Military Family Assistance Fund**	2	3	14	Louisiana Coalition Against Domestic Violence, Inc.	14	2
3	**Coastal Protection and Restoration Fund**	3	3	15	Decorative Lighting on the Crescent City Connection	15	2
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	4	3	16	Operation and Maintenance of the New Orleans Ferries	16	2
5	The START Program	5	3	17	Louisiana National Guard Honor Guard for Military Funerals	17	2
6	Wildlife Habitat and Natural Heritage Trust Fund	6	2	18	Bastion Community of Resilience	18	2
7	Louisiana Cancer Trust Fund	7	2	19	The Louisiana Youth Leadership Seminar Corporation	19	2
8	Louisiana Animal Welfare Commission	8	2	20	Lighthouse for the Blind in New Orleans	20	2
9	Louisiana Food Bank Association	9	2	21	The Louisiana Association for the Blind	21	2
10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	10	2	22	Louisiana Center for the Blind	22	2
11	Louisiana Association of United Ways/LA 2-1-1	11	2	23	Affiliated Blind of Louisiana, Inc.	23	2
12	American Red Cross	12	2	24	Louisiana State Troopers Charities, Inc.	24	2
13	Dreams Come True, Inc.	13	2				

25	TOTAL DONATIONS – Add Lines 2 through 24. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 32.	25	50

61635

TEST SCENARIO **2**

Your approved Developer ID must be here.

DEV ID 0000

2015 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 71208-2257	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

FOR OFFICE USE ONLY

☐ Field Flag

61631

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	152934
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	13400
8B	FEDERAL STANDARD DEDUCTION		8B	12600
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C	800
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	22595
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."		10	129539
11	YOUR LOUISIANA INCOME TAX		11	4985

NONREFUNDABLE TAX CREDITS

12A	FEDERAL CHILD CARE CREDIT		12A	600
12B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT		12B	25
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12C	0
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 1 4 0 3 0 2 0		12D	50
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12E	0
13	EDUCATION CREDIT	1 Number of qualifying dependents	13	18
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11		14	389
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.		15	482
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	4503
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	4647

Social Security Number 437543637

REFUNDABLE TAX CREDITS

19	2015 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	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	20	0
21	EARNED INCOME CREDIT	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT 22A 200	22	144
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	1000

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25	0
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	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, 19B, and 22A.	28	2144
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, mark 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 25	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 2016 INCOME TAX **CREDIT**	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a "2" in box if you want to receive your refund by paper check. 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

61633

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	2503
37	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	37	20
38	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	38	10
39	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	39	10
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	40	10
41	INTEREST	41	14
42	DELINQUENT FILING PENALTY	42	125
43	DELINQUENT PAYMENT PENALTY	43	13
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	44	94
45	Balance Due Louisiana – Add Lines 36 through 44. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	45	2799

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 01111

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

726830902

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

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

SPEC CODE

61634

SCHEDULE E – 2015 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	163829
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	163289

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	10000
4B	QUALITY PUBLIC EDUCATION	19E	4B	355
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	10355
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME		4J	0
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.		4K	10355
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.		5A	152934
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	152934

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 – 2015 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. Enter the reduced credit on Line 1E. **1D** 0 **1E** 0

Additional Refundable Credits

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

	Credit Description	Code		Amount prior to Reduction		Amount of Credit Claimed
2	CONVERSION TO ALT. FUEL	71F	2A	1389	2	1000
3			3A		3	0
4			4A		4	0
5			5A		5	0
6			6A		6	0

7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1E and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. 7 1000

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6.

8

9

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61637

Social Security Number 437543637

SCHEDULE G – 2015 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. Complete the table below. Round to the nearest dollar.

Column 1: State	Column 2: Income Earned in Other States	Column 3: Net Tax Liability Paid to Other States	Column 4: Percentage of Income Earned	Column 5: Louisiana Tax on Income Earned in Other States	Column 6: Credit for Taxes Paid to Other States
1A. MISSISSIPPI	$ 979	$ 39	0.64 %	$ 32	$ 32
1B. COLORADO	$ 1,438	$ 58	0.94 %	$ 47	$ 47
1C.	$	$	%	$	$
1D.	$	$	%	$	$
1E.	$	$	%	$	$
1F.	$	$	%	$	$
1G.	$	$	%	$	$
1H.	$	$	%	$	$
1I. Subtotal from additional worksheet, if applicable.	$	$	%	$	$
1J. **Total** (Add Lines 1A through 1H and 1I, if applicable)	$ 2,417	$ 97	1.58 %	$ 79	$ 79

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J. **1K** 97

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used. **1L** 79

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 $72. **2E** 72

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 29 percent. Round to the nearest dollar. **3B** 94

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

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

4B Multiply Line 4A by 7.2 percent. Enter the result or $18, whichever is less. This credit is limited to $18. **4B** 0

Social Security Number 437543637

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS (continued)

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code		Amount prior to Reduction		Amount of Credit Claimed
5	PREMIUM TAX	100	5A	200	5	144
6			6A		6	0
7			7A		7	0
8			8A		8	0
9			9A		9	0
10			10A		10	0
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.				11	389

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12

13

14

15

SCHEDULE H – 2015 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	0
2	Enter the amount of federal disaster credits allowed by IRS.	2	0
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3	0

2015 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	QUACHITA CHRISTIAN SCHOOL	X		
B	JOHNATHAN WRIGHT	QUACHITA CHRISTIAN SCHOOL	X		
C	JAMES WRIGHT	JACK HAYES ELEMENTARY			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				
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	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	355			

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.	$ 10,000
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.	$ 355

61609

TEST SCENARIO **3**

Your approved Developer ID must be here.

DEV ID 0000

2015 LOUISIANA RESIDENT - 2D

Name Change: SAM GREEN

Taxpayer SSN: 258963140

Decedent Filing: X

Spouse SSN: 513743952

Spouse Decedent:

998 STANDFORD AVE UNIT 2200

Amended Return:

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

FOR OFFICE USE ONLY

☐ Field Flag

61631

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	17277
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."		10	77858
11	YOUR LOUISIANA INCOME TAX		11	3324

NONREFUNDABLE TAX CREDITS

12A	FEDERAL CHILD CARE CREDIT		12A	0
12B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT		12B	0
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12C	0
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0		12D	0
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12E	0
13	EDUCATION CREDIT	Number of qualifying dependents	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	3324
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	3324

Social Security Number 258963140

REFUNDABLE TAX CREDITS

19	2015 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	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	20	0
21	EARNED INCOME CREDIT	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT **22A** 0	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	1018

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25	0
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	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, 19B, and 22A.	28	3518
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	194
30	UNDERPAYMENT PENALTY – If you are a farmer, mark the box. X	30	14
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	180
32	TOTAL DONATIONS – From Schedule D, Line 25	32	115

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33	65
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX **CREDIT**	34	65
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a "2" in box if you want to receive your refund by paper check. 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

61633

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	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 LOUISIANA FOOD BANK ASSOCIATION**	39	0
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	40	0
41	INTEREST	41	0
42	DELINQUENT FILING PENALTY	42	0
43	DELINQUENT PAYMENT PENALTY	43	0
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	44	0
45	Balance Due Louisiana – Add Lines 36 through 44. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	45	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 100

Contribution and Donation 10000

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 GREE Address 998

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

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

SPEC CODE

61634

Social Security Number 258963140

SCHEDULE D – 2015 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 24, the portion of the overpayment you wish to donate. The total on Line 25 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	180

DONATIONS OF LINE 1

2	**The Military Family Assistance Fund**	2	5	14	Louisiana Coalition Against Domestic Violence, Inc.	14	5
3	**Coastal Protection and Restoration Fund**	3	5	15	Decorative Lighting on the Crescent City Connection	15	5
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	4	5	16	Operation and Maintenance of the New Orleans Ferries	16	5
5	The START Program	5	5	17	Louisiana National Guard Honor Guard for Military Funerals	17	5
6	Wildlife Habitat and Natural Heritage Trust Fund	6	5	18	Bastion Community of Resilience	18	5
7	Louisiana Cancer Trust Fund	7	5	19	The Louisiana Youth Leadership Seminar Corporation	19	5
8	Louisiana Animal Welfare Commission	8	5	20	Lighthouse for the Blind in New Orleans	20	5
9	Louisiana Food Bank Association	9	5	21	The Louisiana Association for the Blind	21	5
10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	10	5	22	Louisiana Center for the Blind	22	5
11	Louisiana Association of United Ways/LA 2-1-1	11	5	23	Affiliated Blind of Louisiana, Inc.	23	5
12	American Red Cross	12	5	24	Louisiana State Troopers Charities, Inc.	24	5
13	Dreams Come True, Inc.	13	5				

25	TOTAL DONATIONS – Add Lines 2 through 24. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 32.	25	115

Social Security Number 258963140

SCHEDULE F – 2015 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) 07/27/1958 Driver's License number 087654321 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. Enter the reduced credit on Line 1E. **1D** 25 **1E** 18

Additional Refundable Credits

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

	Credit Description	Code		Amount prior to Reduction		Amount of Credit Claimed
2	MUSICAL/THEATRICAL PROD.	62F	2A		2	1000
3			3A		3	0
4			4A		4	0
5			5A		5	0
6			6A		6	0

7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1E and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. 7 0

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6.

8 12345678901234567890123456

9

10

61637

Social Security Number 258963140

SCHEDULE G – 2015 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. Complete the table below. Round to the nearest dollar.

Column 1: State	**Column 2:** Income Earned in Other States	**Column 3:** Net Tax Liability Paid to Other States	**Column 4:** Percentage of Income Earned	**Column 5:** Louisiana Tax on Income Earned in Other States	**Column 6:** Credit for Taxes Paid to Other States
1A.	$	$	%	$	$
1B.	$	$	%	$	$
1C.	$	$	%	$	$
1D.	$	$	%	$	$
1E.	$	$	%	$	$
1F.	$	$	%	$	$
1G.	$	$	%	$	$
1H.	$	$	%	$	$
1I. Subtotal from additional worksheet, if applicable.	$	$	%	$	$
1J. **Total** (Add Lines 1A through 1H and 1I, if applicable)	$	$	%	$	$

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J. **1K** 0

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used. **1L** 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 $72. **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 29 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 7.2 percent. Enter the result or $18, whichever is less. This credit is limited to $18. **4B** 0

Social Security Number 258963140

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS (continued)

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
5		5A	5	0
6		6A	6	0
7		7A	7	0
8		8A	8	0
9		9A	9	0
10		10A	10	0
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.		11	0

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12

13

14

15

SCHEDULE H – 2015 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	15277
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	17277

TEST SCENARIO **4**

Your approved Developer ID must be here.

DEV ID 0000

2015 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

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Field Flag

61631

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	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	12B	0
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	12C	0
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	12D	0
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	12E	0
13	EDUCATION CREDIT — 2 Number of qualifying dependents	13	36
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11	14	1144
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.	15	1180
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 458985260

REFUNDABLE TAX CREDITS

19	2015 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	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	20	0
21	EARNED INCOME CREDIT	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT **22A** 0	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	7500

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25	50
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	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, 19B, and 22A.	28	7550
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	7550
30	UNDERPAYMENT PENALTY – If you are a farmer, mark 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	7550
32	TOTAL DONATIONS – From Schedule D, Line 25	32	0

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33	7550
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX **CREDIT**	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a "2" in box if you want to receive your refund by paper check. 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. **If you do not make a refund selection, you will receive your refund by paper check.** **REFUND** 2	35	7550

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

61633

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 LOUISIANA FOOD BANK ASSOCIATION**	39	0
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	40	0
41	INTEREST	41	0
42	DELINQUENT FILING PENALTY	42	0
43	DELINQUENT PAYMENT PENALTY	43	0
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	44	0
45	Balance Due Louisiana – Add Lines 36 through 44. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	45	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 00000

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

P36451237

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

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

SPEC CODE

61634

SCHEDULE E – 2015 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	329910
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 – 2015 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. Enter the reduced credit on Line 1E. **1D** 0 **1E** 0

Additional Refundable Credits

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

	Credit Description	Code		Amount prior to Reduction		Amount of Credit Claimed
2	INVENTORY TAX	50F	2A		2	7500
3			3A		3	0
4			4A		4	0
5			5A		5	0
6			6A		6	0

7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1E and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. **7** 7500

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6.

8

9

10

Social Security Number 458985260

SCHEDULE G – 2015 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. Complete the table below. Round to the nearest dollar.

Column 1: State	**Column 2:** Income Earned in Other States	**Column 3:** Net Tax Liability Paid to Other States	**Column 4:** Percentage of Income Earned	**Column 5:** Louisiana Tax on Income Earned in Other States	**Column 6:** Credit for Taxes Paid to Other States
1A.	$	$	%	$	$
1B.	$	$	%	$	$
1C.	$	$	%	$	$
1D.	$	$	%	$	$
1E.	$	$	%	$	$
1F.	$	$	%	$	$
1G.	$	$	%	$	$
1H.	$	$	%	$	$
1I. Subtotal from additional worksheet, if applicable.	$	$	%	$	$
1J. **Total** (Add Lines 1A through 1H and 1I, if applicable)	$	$	%	$	$

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J. **1K** 0

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used. **1L** 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 $72. **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 29 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 7.2 percent. Enter the result or $18, whichever is less. This credit is limited to $18. **4B** 0

Social Security Number 458985260

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS (continued)

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code		Amount prior to Reduction		Amount of Credit Claimed
5	MOTION PICTURE INVESTMT.	251	5A	850	5	612
6	RESEARCH AND DEVELOPMENT	231	6A		6	44
7	MOTION PICTURE INVESTMT.	251	7A		7	488
8			8A		8	0
9			9A		9	0
10			10A		10	0
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.				11	1144

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12 00112233445566778899001122

13

14

15

SCHEDULE H – 2015 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	0
2	Enter the amount of federal disaster credits allowed by IRS.	2	0
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3	0

2015 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

61609

TEST SCENARIO **5**

Your approved Developer ID must be here.

DEV ID 0000

2015 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	06/04/2010

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** 3

FOR OFFICE USE ONLY

☐ Field Flag

61631

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	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	73
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."		10	24877
11	YOUR LOUISIANA INCOME TAX		11	298

NONREFUNDABLE TAX CREDITS

12A	FEDERAL CHILD CARE CREDIT		12A	0
12B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT		12B	0
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12C	0
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0		12D	0
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		12E	0
13	EDUCATION CREDIT	Number of qualifying dependents	13	0
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11		14	7
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.		15	7
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	291
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	291

Social Security Number 543569876

REFUNDABLE TAX CREDITS

19	2015 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	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 1 2 0	20	330
21	EARNED INCOME CREDIT	21	79
22	LOUISIANA CITIZENS INSURANCE CREDIT **22A** 0	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24	382
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25	0
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	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, 19B, and 22A.	28	1121
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	830
30	UNDERPAYMENT PENALTY – If you are a farmer, mark 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	830
32	TOTAL DONATIONS – From Schedule D, Line 25	32	0

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33	830
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX **CREDIT**	34	200
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a "2" in box if you want to receive your refund by paper check. 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	630

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

61633

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 LOUISIANA FOOD BANK ASSOCIATION**	39	0
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	40	0
41	INTEREST	41	0
42	DELINQUENT FILING PENALTY	42	0
43	DELINQUENT PAYMENT PENALTY	43	0
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	44	0
45	Balance Due Louisiana – Add Lines 36 through 44. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	45	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 00000

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

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

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

SPEC CODE

61634

Social Security Number 543569876

SCHEDULE G – 2015 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. Complete the table below. Round to the nearest dollar.

Column 1: State	**Column 2:** Income Earned in Other States	**Column 3:** Net Tax Liability Paid to Other States	**Column 4:** Percentage of Income Earned	**Column 5:** Louisiana Tax on Income Earned in Other States	**Column 6:** Credit for Taxes Paid to Other States
1A.	$	$	%	$	$
1B.	$	$	%	$	$
1C.	$	$	%	$	$
1D.	$	$	%	$	$
1E.	$	$	%	$	$
1F.	$	$	%	$	$
1G.	$	$	%	$	$
1H.	$	$	%	$	$
1I. Subtotal from additional worksheet, if applicable.	$	$	%	$	$
1J. **Total** (Add Lines 1A through 1H and 1I, if applicable)	$	$	%	$	$

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J. **1K** 0

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used. **1L** 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 $72. **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 29 percent. Round to the nearest dollar. **3B** 0

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A** 100

4B Multiply Line 4A by 7.2 percent. Enter the result or $18, whichever is less. This credit is limited to $18. **4B** 7

Social Security Number 543569876

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS (continued)

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
5		5A	5	0
6		6A	6	0
7		7A	7	0
8		8A	8	0
9		9A	9	0
10		10A	10	0
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.		11	7

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12

13

14

15

SCHEDULE H – 2015 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	0
2	Enter the amount of federal disaster credits allowed by IRS.	2	0
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3	0

2015 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 2015 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 2015 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 2015 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

2015 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 Education. 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 2015 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 2015, 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.

2015 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 2270 .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 79 .00