

**Specifications and Test Scenarios
for
Form IT-540-2D (2016)**

Table of Contents

| Page | Page |
|---|---|
| General Requirements 1 | 2-D Barcode Specifications (continued) |
| Software Developer ID Number..... 1 | Example of 2-D Barcode 29 |
| Paper Requirements..... 1 | Information to Provide to Customers..... 29 |
| Printers 1 | 2-D Barcode Fields..... 30 |
| Ink 1 | Header Information 30 |
| Grid Line and Position Numbers..... 1 | Government Specific Data..... 30 |
| Fonts 1 | Return, Page 1 30 |
| Printed Variable Data..... 1 | Return, Page 2 31 |
| Document Identification Numbers 2 | Return, Page 3 33 |
| Registration Marks..... 2 | Return, Page 4 34 |
| Barcodes (three of nine) 2 | Schedule C 35 |
| Exact Placement Specifications 3 | Schedule D 36 |
| Worksheets..... 3 | Schedule E 36 |
| Return, Page 1..... 4 | Schedule F 37 |
| Return, Page 2..... 6 | Schedule H..... 38 |
| Return, Page 3..... 9 | Schedule I 38 |
| Return, Page 4..... 12 | Schedule J..... 39 |
| Schedule C 15 | Trailer 40 |
| Schedule D 17 | Submission of Test Samples..... 41 |
| Schedule E 19 | Test Scenarios..... 42 |
| Schedule F..... 21 | Scenario 1 42 |
| Schedules H and I 23 | Scenario 2 47 |
| Schedule J (Page 1) 25 | Scenario 3 56 |
| Schedule J (Page 2) 27 | Scenario 4 63 |
| 2-D Barcode Specifications 28 | Scenario 5 72 |
| Requirements 28 | |
| Barcode Layout..... 28 | |

Differences between this document and the 12/08/16 final version are marked as follows:

Changes

Moved from

Additions

Moved to

Deletions

General Requirements

The 2016 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 27** of this document and a **2-D barcode** as specified on **Pages 28 through 40** 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 27** 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 20 and 40 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 63 in Positions 76-80 of each page. The following are the numbers assigned to Form IT-540-2D:

| 2016 Return / Schedule / Worksheet | Doc ID No. |
|---|-------------------|
| IT-540-2D Return, Page 1..... | 61731 |
| IT-540-2D Return, Page 2..... | 61732 |
| IT-540-2D Return, Page 3..... | 61733 |
| IT-540-2D Return, Page 4..... | 61734 |
| IT-540-2D Schedule C | 61735 |
| IT-540-2D Schedule D | 61736 |
| IT-540-2D Schedule E..... | 61737 |
| IT-540-2D Schedule F..... | 61738 |
| IT-540-2D Schedule H and I | 61739 |
| IT-540-2D Schedule J (Page 1) | 61740 |
| IT-540-2D Schedule J (Page 2) | 61741 |
| IT-540-2D School Expense Deduction Worksheet | 61708 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61713 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet..... | 61714 |

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, 23, 25, and 27** of this document. These marks must be printed as follows:

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



NOTE: Anchors are no longer being utilized on Form IT-540-2D.

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:

| 2016 Return / Schedule / Worksheet | Barcode |
|---|----------------|
| IT-540-2D Return, Page 1..... | 61731 |
| IT-540-2D Return, Page 2..... | 61732 |
| IT-540-2D Return, Page 3..... | 61733 |
| IT-540-2D Return, Page 4..... | 61734 |
| IT-540-2D Schedule C | 61735 |
| IT-540-2D Schedule D | 61736 |
| IT-540-2D Schedule E..... | 61737 |
| IT-540-2D Schedule F..... | 61738 |
| IT-540-2D Schedule H and I | 61739 |
| IT-540-2D Schedule J (Page 1) | 61740 |
| IT-540-2D Schedule J (Page 2) | 61741 |
| IT-540-2D School Expense Deduction Worksheet | 61708 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61713 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet..... | 61714 |

Exact Placement Specifications – IT-540-2D Worksheets

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

- 2016 Louisiana School Expense Deduction Worksheet
- 2016 Louisiana Refundable Child Care Credit Worksheet
- 2016 Louisiana Refundable School Readiness Credit Worksheet / 2016 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: All registration marks have been removed from the worksheets.

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 63 in Positions 76-80. The following numbers must be used on the worksheets:

| <u>Worksheet</u> | <u>Doc ID No.</u> |
|--|-------------------|
| IT-540-2D School Expense Deduction Worksheet | 61708 |
| IT-540-2D Refundable Child Care Credit Worksheet | 61713 |
| IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet | 61714 |

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:

- Reference Points (6):**
- 1 positioned on Line 20 in Position 6.
 - 1 positioned on Line 20 in Position 80.
 - 1 positioned on Line 34 in Position 25.
 - 1 positioned on Line 57 in Position 6.
 - 1 positioned on Line 58 in Position 49.
 - 1 positioned on Line 61 in Position 80.

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 (61731) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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) |
| 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. |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|---------------------------------------|--|
| Line 8 Position(s) 11 | 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) 11 | Alpha | 1 | Decedent Filing Indicator | |
| Line 12 Position(s) 11 | Alpha | 1 | Spouse Decedent Indicator | |
| Line 14 Position(s) 11 | Alpha | 1 | Address Change Indicator | |
| Line 16 Position(s) 11 | Alpha | 1 | Amended Return Indicator | |
| Line 18 Position(s) 11 | 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:

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 6 in Position 34.
 - 1 positioned on Line 29 in Position 54.
 - 1 positioned on Line 56 in Position 53.
 - 1 positioned on Line 61 in Position 80.

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 (61732) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 9 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 9 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 – 14. |
| Line 12 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 <u>not</u> be filed. |
| Line 12 Position(s) 69-77 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) |
| Line 15 Position(s) 71-77 | Numeric | 7 | Return Line 8A | Federal Itemized Deductions |
| Line 17 Position(s) 73-77 | Numeric | 5 | Return Line 8B | Federal Standard Deduction |
| Line 19 Position(s) 71-77 | Numeric | 7 | Return Line 8C | Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A. |

If there are no itemized deductions, print "0" in all 3 fields.

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|--|---|
| Line 21 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 21 Position(s) 70-77 | Numeric | 8 | Return Line 9 | Federal Income Tax |
| Line 23 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 25 Position(s) 70-77 | Numeric | 8 | Return Line 11 | Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax. |
| Line 27 Position(s) 39 | Numeric | 1 | Number of Qualifying Dependents (Return Line 12) | Number of qualified dependents who attended school (K – 12) in Louisiana. Credit is not allowed for a dependent if Elementary and Secondary School Tuition (Code 17E) for that dependent is claimed on Schedule E. |
| Line 28 Position(s) 74-77 | Numeric | 4 | Return Line 12 | Education Credit – Multiply the number of qualified dependents by \$18. |
| Line 30 Position(s) 70-77 | Numeric | 8 | Return Line 13 | Other Nonrefundable Priority 1 Credits – Schedule C, Line 9 . |
| Line 32 Position(s) 70-77 | Numeric | 8 | Return Line 14 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Lines 12 and 13 from Line 11 . |
| Line 35 Position(s) 74-77 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11 |
| Line 37 Position(s) 74-77 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line 3 |
| Line 39 Position(s) 74-77 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line 6 |
| Line 42 Position(s) 73-77 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4 |
| Line 43 Position(s) 26 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 16) | Number of dependents who attended a 5-star facility |
| Line 43 Position(s) 33 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 16) | Number of dependents who attended a 4-star facility |
| Line 43 Position(s) 40 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 16) | Number of dependents who attended a 3-star facility |
| Line 43 Position(s) 47 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 16) | Number of dependents who attended a 2-star facility |
| Line 45 Position(s) 75-77 | Numeric | 3 | Return Line 17 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3 |
| Line 47 Position(s) 45-51 | Numeric | 7 | Return Line 18A | Louisiana Citizens Property Insurance assessment included in homeowner’s insurance premium. |
| Line 47 Position(s) 71-77 | Numeric | 7 | Return Line 18 | Louisiana Citizens Insurance Credit – Multiply Line 18A by 25% (0.25). |
| Line 49 Position(s) 71-77 | Numeric | 7 | Return Line 19 | Other Refundable Tax Credits – Schedule F, Line 10 |
| Line 51 Position(s) | Numeric | 7 | Return Line 20 | Total Refundable Priority 2 Credits – Add Line 15 and 16 through 19 . (Do not include amounts on Lines 15A , 15B , and 18A .) |
| Line 54 Position(s) | Numeric | 8 | Return Line 21 | Tax Liability after Refundable Priority 2 Credits: - If Line 20 = Line 14 , mark “0” (zero) on Line 21 . - If Line 20 > Line 14 , mark “0” (zero) on Line 21 . - If Line 20 < Line 14 , subtract Line 20 from Line 14 and enter result on Line 21 . |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|----------------|---|
| Line 56 Position(s) | Numeric | 8 | Return Line 22 | Overpayment after Refundable Priority 2 Credits: - If Line 20 = Line 14 , mark "0" (zero) on Line 22 . - If Line 20 > Line 14 , subtract Line 14 from Line 20 and enter result on Line 22 . - If Line 20 < Line 14 , mark "0" (zero) on Line 22 . |
| Line 58 Position(s) | Numeric | 8 | Return Line 23 | Nonrefundable Priority 3 Credits – Schedule J, Line 16 |
| 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:

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 6 in Position 39.
 - 1 positioned on Line 31 in Position 52.
 - 1 positioned on Line 57 in Position 17.
 - 1 positioned on Line 61 in Position 80.

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 (61733) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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) 70-77 | Numeric | 8 | Return Line 24 | Adjusted Louisiana Income Tax – Subtract Line 23 from Line 21 . If the result is less than zero, enter zero "0". |
| Line 10 Position(s) 41 | 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 12 Position(s) 41 | Alpha | 1 | Consumer Use Tax Indicator—Amount(s) from worksheet on Lines 25A, 25B, or both. | |
| Line 10 Position(s) 70-77 | Numeric | 8 | Return Line 25A | Consumer Use Tax worksheet, Line 3 |
| Line 12 Position(s) 70-77 | Numeric | 8 | Return Line 25B | Consumer Use Tax worksheet, Line 6 |
| Line 14 Position(s) 70-77 | Numeric | 8 | Return Line 26 | Total Income Tax and Consumer Use Tax – Add Lines 24 , 25A , and 25B . |
| Line 17 Position(s) 71-77 | Numeric | 7 | Return Line 27 | Overpayment after Refundable Priority 2 Credits – Amount from Line 22 |
| Line 19 Position(s) 71-77 | Numeric | 7 | Return Line 28 | Refundable Priority 4 Credits – Schedule I, Line 6 |
| Line 22 Position(s) 71-77 | Numeric | 7 | Return Line 29 | Louisiana Tax Withheld for 2016 |
| Line 24 Position(s) 71-77 | Numeric | 7 | Return Line 30 | Credit Carried Forward from 2015 |
| Line 26 Position(s) 71-77 | Numeric | 7 | Return Line 31 | Amount of Estimated Payments for 2016 |
| Line 28 Position(s) 71-77 | Numeric | 7 | Return Line 32 | Amount Paid with Extension Request |
| Line 31 Position(s) 71-77 | Numeric | 7 | Return Line 33 | Total Refundable Tax Credits and Payments – Add Lines 27 – 32 . |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|--|--|
| Line 33 Position(s) 71-77 | Numeric | 7 | Return Line 34 | Overpayment: - If Line 33 = Line 26, mark "0" (zero) on Lines 34 – 41 and go to Line 42. - If Line 33 > Line 26, subtract Line 26 from Line 33 and enter result on Line 34. - If Line 33 < Line 26, mark "0" (zero) on Lines 34 – 40 and go to Line 41. |
| Line 35 Position(s) 57 | Alpha | 1 | Farmer Indicator (Return Line 35) | 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 35 Position(s) 71-77 | Numeric | 7 | Return Line 35 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| Line 37 Position(s) 71-77 | Numeric | 7 | Return Line 36 | Adjusted Overpayment: - If Line 35 = Line 34, mark "0" (zero) on Lines 36 – 41 and go to Line 42. - If Line 35 > Line 34, mark "0" (zero) on Lines 36 – 40, subtract Line 34 from Line 35, and enter result on Line 41. - If Line 35 < Line 34, subtract Line 35 from Line 34 and enter on Line 36. |
| Line 39 Position(s) 71-77 | Numeric | 7 | Return Line 37 | Total Donations – Schedule D, Line 24 (Must not be greater than Line 36.) |
| Line 42 Position(s) 71-77 | Numeric | 7 | Return Line 38 | Subtotal – Subtract Line 37 from Line 36. |
| Line 44 Position(s) 71-77 | Numeric | 7 | Return Line 39 | Amount Credited to 2017 |
| Line 47 Position(s) 71-77 | Numeric | 7 | Return Line 40 | Amount to be Refunded – Subtract Line 39 from Line 38. |
| Line 48 Position(s) 59 | Numeric | 1 | Refund Option (Return Line 40) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank. |
| Line 53 Position(s) 22 | Alpha | 1 | Direct Deposit—Checking Account Type | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank. |
| Line 53 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 53 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 53 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 55 Position(s) 17-25 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) If not applicable, leave blank. |
| Line 55 Position(s) 46-62 | Alphanumeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank. |

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:

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 16 in Position 50.
 - 1 positioned on Line 53 in Position 27.
 - 1 positioned on Line 61 in Position 80.

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 (61734) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 41 | Amount Owed: - If Line 33 < Line 26, subtract Line 33 from Line 26 and enter result on Line 41. - Else, if Line 35 > Line 34, subtract Line 34 from Line 35 and enter result on Line 41. - Else, if Line 38 > 0, enter "0" on Lines 41 – 49. - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42. |
| Line 10 Position(s) 71-77 | Numeric | 7 | Return Line 42 | Additional Donation to Military Family Assistance Fund |
| Line 12 Position(s) 71-77 | Numeric | 7 | Return Line 43 | Additional Donation to Coastal Protection and Restoration Fund |
| Line 14 Position(s) 71-77 | Numeric | 7 | Return Line 44 | Additional Donation to Louisiana Food Bank Association |
| Line 16 Position(s) 71-77 | Numeric | 7 | Return Line 45 | Interest – Interest Calculation worksheet, Line 5 |
| Line 18 Position(s) 71-77 | Numeric | 7 | Return Line 46 | Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line 7 |
| Line 20 Position(s) 71-77 | Numeric | 7 | Return Line 47 | Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line 7 |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|-----------------------------------|---|
| Line 22 Position(s) 58 | Alpha | 1 | Farmer Indicator (Return Line 48) | 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) 71-77 | Numeric | 7 | Return Line 48 | Underpayment Penalty for Tax Due – See Form R-210R. |
| Line 24 Position(s) 71-77 | Numeric | 7 | Return Line 49 | Balance Due Louisiana – Add Lines 41 – 48. |
| Line 40 Position(s) 27-29 | Numeric | 3 | Status of Return | Status of Return: Position 27: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2017) Position 28: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) Position 29: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110". |
| Line 43 Position(s) 26-29 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. Position 27: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. Position 28: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0. Position 29: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 43 are zero, mark "1001". |
| Line 54 Position(s) 70-78 | Alphanumeric | 9 | Preparer's FEIN/ PTIN/SSN | Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank. |
| Line 55 Position(s) 15-18 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_ |
| Line 55 Position(s) 21-24 | Alphanumeric | 4 | Address Code | Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B |
| Line 58 Position(s) 75-78 | Numeric | 4 | SPEC CODE | Special event code, which will be issued as needed. If not applicable, leave blank. |
| Line 59 Position(s) 35-59 | Alphanumeric | 25 | LDR's Mailing Address | If Line 49 = 0, print: PO BOX 3440 If Line 49 > 0, print: PO BOX 3550 |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|------------------------------|--------------|--------------|------------------------------|--|
| Line 60 Position(s) 35-59 | Alphanumeric | 25 | LDR's Mailing City State ZIP | If Line 49 = 0, print: BATON ROUGE LA 70821-3440 If Line 49 > 0, print: BATON ROUGE LA 70821-3550 |

Exact Placement Specifications – IT-540-2D Schedule C

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 11 in Position 48.
 - 1 positioned on Line 29 in Position 59.
 - 1 positioned on Line 52 in Position 55.
 - 1 positioned on Line 61 in Position 80.

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 (61735) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 C

| 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 11 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 1A | Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20 |
| Line 13 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 1B | Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20 |
| Line 19 Position(s) 79-80 | Numeric | 2 | Schedule C, Line 2D | Total Number of Qualifying Individuals (with certain disabilities) |
| Line 23 Position(s) 74-77 | Numeric | 4 | Schedule C, Line 2E | Multiply Line 2D by \$72. |
| Line 29 Position(s) 72-77 | Numeric | 6 | Schedule C, Line 3A | Value of Computer/Technological Equipment Donated |
| Line 31 Position(s) 72-77 | Numeric | 6 | Schedule C, Line 3B | Multiply Line 3A by 29% (0.29). |
| Line 34 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 4A | Eligible Federal Credits |
| Line 36 Position(s) 76-77 | Numeric | 2 | Schedule C, Line 4B | Multiply Line 4A by 7.2% (0.72). (Limited to \$18) |
| Line 43 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 5) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 43 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 5 | Enter amount of credit allowed. See instructions. |
| Line 45 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 6) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 45 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 6 | Enter amount of credit allowed. See instructions. |

Printed Variable Data Fields – IT-540-2D Schedule C – continued

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|---|---|
| Line 47 Position(s) 55-57 | Numeric | 3 | (Nonrefundable Credit Priority 1 Code Schedule C, Line 7) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 47 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 7 | Enter amount of credit allowed. See instructions. |
| Line 49 Position(s) 55-57 | Numeric | 3 | Nonrefundable Credit Priority 1 Code (Schedule C, Line 8) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 49 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 8 | Enter amount of credit allowed. See instructions. |
| Line 51 Position(s) 71-77 | Numeric | 7 | Schedule C, Line 9 | Total Nonrefundable Tax Priority 1 Credits – Add Lines 1B, 2E, 3B, 4B, and 5 – 8. |

NOTE: There are additional printed variable data fields on Schedule C 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 D

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

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 14 in Position 52.
 - 1 positioned on Line 46 in Position 54.
 - 1 positioned on Line 61 in Position 80.

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 (61736) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 36 |
| 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 | START Program |
| Line 24 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| Line 26 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 6 | Louisiana Cancer Trust Fund |
| Line 28 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 7 | Louisiana Animal Welfare Commission |
| Line 30 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 8 | Louisiana Food Bank Association |
| Line 32 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| Line 34 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| Line 36 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 11 | American Red Cross |
| Line 38 Position(s) 35-39 | Numeric | 5 | Schedule D, Line 12 | Louisiana National guard Honor Guard for Military Funerals |
| Line 18 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 13 | Louisiana Youth Leadership Seminar Corporation |
| Line 20 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 14 | Lighthouse for the Blind in New Orleans |
| Line 22 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 15 | Louisiana Association for the Blind |
| Line 24 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 16 | Louisiana Center for the Blind |
| Line 26 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 17 | Affiliated Blind of Louisiana, Inc. |
| Line 28 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 18 | Louisiana State Troopers Charities, Inc. |

Printed Variable Data Fields – IT-540-2D Schedule D – continued

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|---------------------|--|
| Line 30 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 19 | Friends of Palmeto State Park |
| Line 32 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 20 | American Rose Society |
| Line 34 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 21 | The Extra Mile |
| Line 36 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 22 | Louisiana Naval War Memorial Commission; U.S.S. KIDD |
| Line 38 Position(s) 73-77 | Numeric | 5 | Schedule D, Line 23 | Children's Therapeutic Services at the Emerge Center |
| Line 41 Position(s) 71-77 | Numeric | 7 | Schedule D, Line 24 | Total Donations – Add Lines 2 – 23. 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:

- Reference Points (4):**
- 1 positioned on Line 11 in Position 48.
 - 1 positioned on Line 15 in Position 6.
 - 1 positioned on Line 38 in Position 49.
 - 1 positioned on Line 61 in Position 80.

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 (61737) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 |
| 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 |

Printed Variable Data Fields – IT-540-2D Schedule E – continued

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|--|--|
| 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 – Subtract Line 4K from Line 3. |
| 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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 51.
 - 1 positioned on Line 37 in Position 55.
 - 1 positioned on Line 57 in Position 10.
 - 1 positioned on Line 61 in Position 80.

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 (61738) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|--|---|
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 22 Position(s) 73-77 | Numeric | 5 | Schedule F, Line 1D | Reduced credit for hunting and fishing licenses fees – Multiply fees by 72% (0.72). |
| Line 27 Position(s) 57-59 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 27 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 2 | Enter amount of credit allowed. See instructions. |
| Line 29 Position(s) 57-59 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 29 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 3 | Enter amount of credit allowed. See instructions. |
| Line 31 Position(s) 57-59 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 31 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 4 | Enter amount of credit allowed. See instructions. |
| Line 33 Position(s) 57-59 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 33 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 5 | Enter amount of credit allowed. See instructions. |
| Line 35 Position(s) 57-59 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 6) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 6 | Enter amount of credit allowed. – See instructions. |

Printed Variable Data Fields – IT-540-2D Schedule F – continued

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|--|--|
| Line 42 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7) | Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field. |
| Line 42 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 7 | Enter amount of credit allowed. See instructions. |
| Line 44 Position(s) 30-55 | Alphanumeric | 26 | Schedule F, Line 7A | Enter the LDR State Certification Number from Form R-6135. |
| Line 46 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8) | Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field. |
| Line 46 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 8 | Enter amount of credit allowed. See instructions. |
| Line 48 Position(s) 30-55 | Alphanumeric | 26 | Schedule F, Line 8A | Enter the LDR State Certification Number from Form R-6135. |
| Line 50 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 9) | Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field. |
| Line 50 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 9 | Enter amount of credit allowed. See instructions. |
| Line 52 Position(s) 30-55 | Alphanumeric | 26 | Schedule F, Line 9A | Enter the LDR State Certification Number from Form R-6135. |
| Line 54 Position(s) 71-77 | Numeric | 7 | Schedule F, Line 10 | Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9. |

NOTE: There are additional printed variable data fields on Schedule F 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 H and Schedule I

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 21 in Position 59.
 - 1 positioned on Line 30 in Position 59.
 - 1 positioned on Line 46 in Position 59.
 - 1 positioned on Line 61 in Position 80.

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 (61739) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 Schedules H and I

| 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 21 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 1 | Federal Income Tax Liability from Federal Income Tax Deduction Worksheet |
| Line 23 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 2 | Federal Disaster Credits Allowed by IRS |
| Line 25 Position(s) 71-77 | Numeric | 7 | Schedule H, Line 3 | Total – Add Lines 1 and 2. |
| Line 34 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 1) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 34 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| Line 36 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 36 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| Line 38 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 38 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| Line 40 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 40 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 4 | Enter amount of credit allowed. See Form R-10610. |

Printed Variable Data Fields – IT-540-2D Schedules H and I – continued

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|--|--|
| Line 42 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 42 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| Line 44 Position(s) 71-77 | Numeric | 7 | Schedule I, Line 6 | Total Refundable Priority 4 Credits – Add Line 1 – 5. |

NOTE: There are additional printed variable data fields on Schedule I 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 J (Page 1)

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 58.
 - 1 positioned on Line 23 in Position 63.
 - 1 positioned on Line 41 in Position 59.
 - 1 positioned on Line 61 in Position 80.

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 (61740) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 J (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 11 Position(s) 74-77 | Numeric | 4 | Schedule J, Line 1 | Federal Child Care Credit |
| Line 13 Position(s) 74-77 | Numeric | 4 | Schedule J, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. |
| Line 15 Position(s) 74-77 | Numeric | 4 | Schedule J, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. |
| Line 18 Position(s) 74-77 | Numeric | 4 | Schedule J, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| Line 19 Position(s) 28 | Numeric | 1 | Number of Qualified Dependents—5-Star (Schedule J, Line 4) | Number of dependents who attended a 5-star facility |
| Line 19 Position(s) 35 | Numeric | 1 | Number of Qualified Dependents—4-Star (Schedule J, Line 4) | Number of dependents who attended a 4-star facility |
| Line 19 Position(s) 42 | Numeric | 1 | Number of Qualified Dependents—3-Star (Schedule J, Line 4) | Number of dependents who attended a 3-star facility |
| Line 19 Position(s) 49 | Numeric | 1 | Number of Qualified Dependents—2-Star (Schedule J, Line 4) | Number of dependents who attended a 2-star facility |

Use "0"
(zero) as
the
default.

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|--|--|
| Line 21 Position(s) 74-77 | Numeric | 4 | Schedule J, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. |
| Line 28 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 6) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 28 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 6 | Enter amount of credit allowed. See instructions. |
| Line 30 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 7) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 30 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 7 | Enter amount of credit allowed. See instructions. |
| Line 32 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 8) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 32 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 8 | Enter amount of credit allowed. See instructions. |
| Line 34 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 9) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 34 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 9 | Enter amount of credit allowed. See instructions. |
| Line 36 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 10) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 36 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 10 | Enter amount of credit allowed. See instructions. |
| Line 38 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 11) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 38 Position(s) 71-77 | Numeric | 7 | Schedule J, Line 11 | Enter amount of credit allowed. See instructions. |

NOTE: There are additional printed variable data fields on Schedule J (Page 1) 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 J (Page 2)

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 58.
 - 1 positioned on Line 31 in Position 10.
 - 1 positioned on Line 31 in Position 55.
 - 1 positioned on Line 61 in Position 80.

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 (61741) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 J (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 13 Position(s) 54-56 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12) | Enter 3-character credit code. |
| Line 13 Position(s) 70-77 | Numeric | 8 | Schedule J, Line 12 | Enter amount of credit allowed. See instructions. |
| Line 15 Position(s) 10-35 | Alphanumeric | 26 | Schedule J, Line 12A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 17 Position(s) 54-56 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13) | Enter 3-character credit code. |
| Line 17 Position(s) 70-77 | Numeric | 8 | Schedule J, Line 13 | Enter amount of credit allowed. See instructions. |
| Line 19 Position(s) 10-35 | Alphanumeric | 26 | Schedule J, Line 13A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 21 Position(s) 54-56 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14) | Enter 3-character credit code. |
| Line 21 Position(s) 70-77 | Numeric | 8 | Schedule J, Line 14 | Enter amount of credit allowed. See instructions. |
| Line 23 Position(s) 10-35 | Alphanumeric | 26 | Schedule J, Line 14A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 25 Position(s) 54-56 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15) | Enter 3-character credit code. |
| Line 25 Position(s) 70-77 | Numeric | 8 | Schedule J, Line 15 | Enter amount of credit allowed. See instructions. |
| Line 27 Position(s) 10-35 | Alphanumeric | 26 | Schedule J, Line 15A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 29 Position(s) 70-77 | Numeric | 8 | Schedule J, Line 16 | Total Nonrefundable Priority 3 Credits – Add Line 2 – 15. |

NOTE: There are additional printed variable data fields on Schedule J (Page 2) 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 unless specifically instructed otherwise.
- 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 61731 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 32 through 44 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.

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 61731 . |
| 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 |
| 15 | Alphanumeric | 1 | Secondary Taxpayer's Middle Initial | Spouse's middle initial |
| 16 | Alphanumeric | 25 | Secondary Taxpayer's Last Name | Spouse's last name |
| 17 | Alphanumeric | 3 | Secondary Taxpayer's Name Suffix | Spouse's name suffix |
| 18 | Alphanumeric | 35 | Taxpayer's Mailing Address | Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default. |
| 19 | Alphanumeric | 25 | Taxpayer's Mailing City | City (mailing address) |
| 20 | Alpha | 2 | Taxpayer's Mailing State | State (mailing address) |
| 21 | Numeric | 9 | Taxpayer's Mailing ZIP Code | ZIP Code (mailing address) – No hyphen. |
| 22 | Numeric | 10 | Daytime Telephone | Taxpayer's daytime area code and telephone number |
| 23 | Numeric | 8 | Taxable Period | Taxable Period (mmddyyyy) – Example: 12312016 |
| 24 | Numeric | 5 | Form ID Number | Form ID Number -- 61731 |
| 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 | Address Change Indicator | Mark "1" if address has changed. Mark "0" if not applicable. | |
| 29 | Binary | 1 | Amended Return Indicator | Mark "1" for an amended return. Mark "0" if not applicable. | |
| 30 | Binary | 1 | NOL Carryback Indicator | Mark "1" for NOL carryback. Mark "0" if not applicable. | |
| 31 | Numeric | 8 | Taxpayer's Date of Birth | Format must be mmddyyyy. No punctuation allowed. | |
| 32 | Numeric | 8 | Spouse's Date of Birth | | |
| 33 | 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) | |
| 34 | Binary | 1 | Self Exemption – 65 or over | Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable. | NOTE: Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout. |
| 35 | Binary | 1 | Self Exemption – Blind | Mark "1" for "Yourself - Blind". Mark "0" if not applicable. | |
| 36 | Binary | 1 | Self Exemption – Qualifying widow(er) | Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable. | |
| 37 | Binary | 1 | Spouse Exemption – 65 or over | Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable. | |
| 38 | Binary | 1 | Spouse Exemption – Blind | Mark "1" for "Spouse - Blind". Mark "0" if not applicable. | |
| 39 | Numeric | 2 | Dependents | Line 6C, total number of dependents | |
| 40 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed | |
| IT-540-2D Return (Page 2) | | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments | |
| 41 | Numeric | 5 | W-2 Wages | If "1" is marked in Field 42, enter the wages from the W-2(s). If "0" is marked in Field 42, leave blank. | |
| 42 | Binary | 1 | Federal Return Not Required Indicator | Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 13 must be left blank and Line 14 must be "0.") Mark "0" if federal return is required. | |
| 43 | 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.) | |
| 44 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) | |
| 45 | Numeric | 7 | Return Line 8A | Federal Itemized Deductions | |
| 46 | Numeric | 5 | Return Line 8B | Federal Standard Deduction | |
| 47 | 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 |
| 48 | 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. |
| 49 | Numeric | 8 | Return Line 9 | Federal Income Tax |
| 50 | Numeric | 9 | Return Line 10 | Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7 . |
| 51 | Numeric | 8 | Return Line 11 | Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax. |
| 52 | Numeric | 1 | Number of Qualifying Dependents—Education Credit (Return Line 12) | Number of qualified dependents who attended school (K – 12) in Louisiana. Credit is not allowed for a dependent if Elementary and Secondary School Tuition (Code 17E) for that dependent is claimed on Schedule E. |
| 53 | Numeric | 4 | Return Line 12 | Education Credit – Multiply number of qualified dependents (Field 52) by \$18. |
| 54 | Numeric | 8 | Return Line 13 | Other Nonrefundable Priority 1 Credits – Schedule C, Line 9 . |
| 55 | Numeric | 8 | Return Line 14 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Lines 12 and 13 from Line 11 . |
| 56 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11 |
| 57 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line 3 |
| 58 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line 6 |
| 59 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4 |
| 60 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 16) | Number of qualified dependents who attended a 5-star facility |
| 61 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 16) | Number of qualified dependents who attended a 4-star facility |
| 62 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 16) | Number of qualified dependents who attended a 3-star facility |
| 63 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 16) | Number of qualified dependents who attended a 2-star facility |
| 64 | Numeric | 3 | Return Line 17 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3 |
| 65 | Numeric | 7 | Return Line 18A | Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium. |
| 66 | Numeric | 7 | Return Line 18 | Louisiana Citizens Insurance Credit – Multiply Line 18A by 25% (0.25). |
| 67 | Numeric | 7 | Return Line 19 | Other Refundable Priority 2 Credits – Schedule F, Line 10 |
| 68 | Numeric | 7 | Return Line 20 | Total Refundable Priority 2 Credits – Add Line 15 and 16 through 19 . (Do not include amounts on Lines 15A , 15B , and 18A .) |
| 69 | Numeric | 8 | Return Line 21 | Tax Liability after Refundable Priority 2 Credits: - If Line 20 = Line 14 , mark "0" (zero) on Line 21 . - If Line 20 > Line 14 , mark "0" (zero) on Line 21 . - If Line 20 < Line 14 , subtract Line 20 from Line 14 and enter result on Line 21 . |
| 70 | Numeric | 8 | Return Line 22 | Overpayment after Refundable Priority 2 Credits: - If Line 20 = Line 14 , mark "0" (zero) on Line 22 . - If Line 20 > Line 14 , subtract Line 14 from Line 20 and enter result on Line 22 . - If Line 20 < Line 14 , mark "0" (zero) on Line 22 . |
| 71 | Numeric | 8 | Return Line 23 | Nonrefundable Priority 3 Credits – Schedule J, Line 16 |

Government Specific Data (continued)

| IT-540-2D Return (Page 3) | | | | |
|---------------------------|------------|-------------------|---|---|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 72 | Numeric | 8 | Return Line 24 | Adjusted Louisiana Income Tax – Subtract Line 23 from Line 21 . If result is less than zero, enter “0” (zero). |
| 73 | Numeric | 1 | Consumer Use Tax Indicator (Return Line 25) | Consumer Use Tax (must be “1” or “2”): Mark “1” if no use tax is due on Lines 25A and 25B . Mark “2” if an amount is due on Line 25A , 25B , or both. |
| 74 | Numeric | 8 | Return Line 25A | Consumer Use Tax worksheet, Line 3 |
| 75 | Numeric | 8 | Return Line 25B | Consumer Use Tax worksheet, Line 6 |
| 76 | Numeric | 8 | Return Line 26 | Total Income Tax and Consumer Use Tax – Add Lines 24 , 25A , and 25B . |
| 77 | Numeric | 7 | Return Line 27 | Overpayment after Refundable Priority 2 Credits – Amount from Line 22 |
| 78 | Numeric | 7 | Return Line 28 | Refundable Priority 4 Credits – Schedule I, Line 6 |
| 79 | Numeric | 7 | Return Line 29 | Louisiana Tax Withheld for 2016 |
| 80 | Numeric | 7 | Return Line 30 | Credit Carried Forward from 2015 |
| 81 | Numeric | 7 | Return Line 31 | Amount of Estimated Payments for 2016 |
| 82 | Numeric | 7 | Return Line 32 | Amount Paid with Extension Request |
| 83 | Numeric | 7 | Return Line 33 | Total Refundable Tax Credits and Payments – Add Lines 27 – 32 . |
| 84 | Numeric | 7 | Return Line 34 | Overpayment: - If Line 33 = Line 26 , mark “0” (zero) on Lines 34 – 41 and go to Line 42 . - If Line 33 > Line 26 , subtract Line 26 from Line 33 and enter result on Line 34 . - If Line 33 < Line 26 , mark “0” (zero) on Lines 34 – 40 and go to Line 41 . |
| 85 | Binary | 1 | Farmer Indicator (Return Line 35) | Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 35 . Mark “0” if not applicable. |
| 86 | Numeric | 7 | Return Line 35 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| 87 | Numeric | 7 | Return Line 36 | Adjusted Overpayment: - If Line 35 = Line 34 , mark “0” (zero) on Lines 36 – 41 and go to Line 42 . - If Line 35 > Line 34 , mark “0” (zero) on Lines 36 – 40 , subtract Line 34 from Line 35 , and enter result on Line 41 . - If Line 35 < Line 34 , subtract Line 35 from Line 34 and enter on Line 36 . |
| 88 | Numeric | 7 | Return Line 37 | Total Donations – Schedule D, Line 24 (Must not be greater than Line 36 .) |
| 89 | Numeric | 7 | Return Line 38 | Subtotal – Subtract Line 37 from Line 36 . |
| 90 | Numeric | 7 | Return Line 39 | Amount of Overpayment Credited to 2017 |
| 91 | Numeric | 1 | Refund Option (Return Line 40) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank. |
| 92 | Numeric | 7 | Return Line 40 | Amount to be Refunded – Subtract Line 39 from Line 38 . |
| 93 | 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. |

Government Specific Data (continued)

| IT-540-2D Return (Page 3) – continued | | | | |
|---------------------------------------|--------------|-------------------|--|--|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 94 | 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. |
| 95 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) If not applicable, leave blank. |
| 96 | 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 |
| 97 | Numeric | 7 | Return Line 41 | Amount Owed: - If Line 33 < Line 26, subtract Line 33 from Line 26 and enter result on Line 41. - Else, if Line 35 > Line 34, subtract Line 34 from Line 35 and enter result on Line 41. - Else, if Line 38 > 0, enter "0" on Lines 41 – 49. - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42. |
| 98 | Numeric | 7 | Return Line 42 | Additional Donation to Military Family Assistance Fund |
| 99 | Numeric | 7 | Return Line 43 | Additional Donation to Coastal Protection and Restoration Fund |
| 100 | Numeric | 7 | Return Line 44 | Additional Donation to Louisiana Food Bank Association |
| 101 | Numeric | 7 | Return Line 45 | Interest – Interest Calculation worksheet, Line 5 |
| 102 | Numeric | 7 | Return Line 46 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7 |
| 103 | Numeric | 7 | Return Line 47 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7 |
| 104 | Binary | 1 | Farmer Indicator (Return Line 48) | Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is marked on Line 48. Mark "0" if not applicable. |
| 105 | Numeric | 7 | Return Line 48 | Underpayment Penalty for Tax Due – See Form R-210R. Note: If the penalty has been entered on Line 35, do not enter it on Line 48. |
| 106 | Numeric | 7 | Return Line 49 | Balance Due Louisiana – Add Lines 41 – 48. |
| 107 | Numeric | 3 | Status of Return | Status of Return: 1 st Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2017) 2 nd Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) 3 rd Digit: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 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 |
| 108 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. 2 nd Digit: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. 3 th Digit: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0. 4 th Digit: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 43 are zero, mark "1001". |
| 109 | Alphanumeric | 9 | Preparer's FEIN/ PTIN/SSN | Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank. |
| 110 | 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_ |
| 111 | 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 |
| 112 | Numeric | 4 | SPEC CODE | Special event code, which will be issued as needed. If not applicable, leave blank. |

IT-540-2D Schedule C

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|---|--|
| 113 | Numeric | 7 | Schedule C, Line 1A | Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20 |
| 114 | Numeric | 7 | Schedule C, Line 1B | Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20 |
| 115 | Numeric | 2 | Schedule C, Line 2D | Total Number of Qualifying Individuals |
| 116 | Numeric | 4 | Schedule C, Line 2E | Multiply Line 2D by \$72. |
| 117 | Numeric | 6 | Schedule C, Line 3A | Value of Computer/Technological Equipment Donated |
| 118 | Numeric | 6 | Schedule C, Line 3B | Multiply Line 3A by 29% (0.29). |
| 119 | Numeric | 7 | Schedule C, Line 4A | Eligible Federal Credits |
| 120 | Numeric | 2 | Schedule C, Line 4B | Multiply Line 4A by 7.2% (0.72). (Limited to \$18) |
| 121 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 5) | Enter 3-character credit code. |
| 122 | Numeric | 7 | Schedule C, Line 5 | Enter amount of credit allowed. See instructions. |
| 123 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 6) | Enter 3-character credit code. |
| 124 | Numeric | 7 | Schedule C, Line 6 | Enter amount of credit allowed. See instructions. |

Government Specific Data (continued)

| IT-540-2D Schedule C – continued | | | | |
|----------------------------------|------------|-------------------|---|---|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 125 | Numeric | 3 | (Nonrefundable Priority 1 Credit Code Schedule C, Line 7) | Enter 3-character credit code. |
| 126 | Numeric | 7 | Schedule C Line 7 | Enter amount of credit allowed. See instructions. |
| 127 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 8) | Enter 3-character credit code. |
| 128 | Numeric | 7 | Schedule C, Line 8 | Enter amount of credit allowed. See instructions. |
| 129 | Numeric | 7 | Schedule C, Line 9 | Total Nonrefundable Priority 1 Credits – Add Lines 1B, 2E, 3B, 4B, and 5 – 8. |
| IT-540-2D Schedule D | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 130 | Numeric | 7 | Schedule D, Line 1 | Adjusted Overpayment – Return Line 36 |
| 131 | Numeric | 5 | Schedule D, Line 2 | Military Family Assistance Fund |
| 132 | Numeric | 5 | Schedule D, Line 3 | Coastal Protection and Restoration Fund |
| 133 | Numeric | 5 | Schedule D, Line 4 | START Program |
| 134 | Numeric | 5 | Schedule D, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| 135 | Numeric | 5 | Schedule D, Line 6 | Louisiana Cancer Trust Fund |
| 136 | Numeric | 5 | Schedule D, Line 7 | Louisiana Animal Welfare Commission |
| 137 | Numeric | 5 | Schedule D, Line 8 | Louisiana Food Bank Association |
| 138 | Numeric | 5 | Schedule D, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| 139 | Numeric | 5 | Schedule D, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| 140 | Numeric | 5 | Schedule D, Line 11 | American Red Cross |
| 141 | Numeric | 5 | Schedule D, Line 12 | Louisiana National Guard Honor Guard for Military Funerals |
| 142 | Numeric | 5 | Schedule D, Line 13 | Louisiana Youth Leadership Seminar Corporation |
| 143 | Numeric | 5 | Schedule D, Line 14 | Lighthouse for the Blind in New Orleans |
| 144 | Numeric | 5 | Schedule D, Line 15 | Louisiana Association for the Blind |
| 145 | Numeric | 5 | Schedule D, Line 16 | Louisiana Center for the Blind |
| 146 | Numeric | 5 | Schedule D, Line 17 | Affiliated Blind of Louisiana, Inc. |
| 147 | Numeric | 5 | Schedule D, Line 18 | Louisiana State Troopers Charities, Inc. |
| 148 | Numeric | 5 | Schedule D, Line 19 | Friends of Palmeto State Park |
| 149 | Numeric | 5 | Schedule D, Line 20 | American Rose Society |
| 150 | Numeric | 5 | Schedule D, Line 21 | The Extra Mile |
| 151 | Numeric | 5 | Schedule D, Line 22 | Louisiana Naval War Memorial Commission; U.S.S. KIDD |
| 152 | Numeric | 5 | Schedule D, Line 23 | Children's Therapeutic Services at the Emerge Center |
| 153 | Numeric | 7 | Schedule D, Line 24 | Total Donations – Add Lines 2 – 23 . This amount cannot be more than Line 1. |
| IT-540-2D Schedule E | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 154 | 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. |

Government Specific Data (continued)

| IT-540-2D Schedule E – continued | | | | |
|----------------------------------|--------------|-------------------|--|--|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 155 | 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 154 . |
| 156 | Numeric | 9 | Schedule E, Line 2 | Interest and Dividend Income from Other States |
| 157 | Numeric | 9 | Schedule E, Line 2A | Recapture of START Contributions |
| 158 | Numeric | 9 | Schedule E, Line 3 | Total – Add Lines 1, 2, and 2A. |
| 159 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4A) | Enter 3-character exempt code. |
| 160 | Numeric | 7 | Schedule E, Line 4A | Exempt Income, Line 4A |
| 161 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4B) | Enter 3-character exempt code. |
| 162 | Numeric | 7 | Schedule E, Line 4B | Exempt Income, Line 4B |
| 163 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4C) | Enter 3-character exempt code. |
| 164 | Numeric | 7 | Schedule E, Line 4C | Exempt Income, Line 4C |
| 165 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4D) | Enter 3-character exempt code. |
| 166 | Numeric | 7 | Schedule E, Line 4D | Exempt Income, Line 4D |
| 167 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4E) | Enter 3-character exempt code. |
| 168 | Numeric | 7 | Schedule E, Line 4E | Exempt Income, Line 4E |
| 169 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4F) | Enter 3-character exempt code. |
| 170 | Numeric | 7 | Schedule E, Line 4F | Exempt Income, Line 4F |
| 171 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4G) | Enter 3-character exempt code. |
| 172 | Numeric | 7 | Schedule E, Line 4G | Exempt Income, Line 4G |
| 173 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4H) | Enter 3-character exempt code. |
| 174 | Numeric | 7 | Schedule E, Line 4H | Exempt Income, Line 4H |
| 175 | Numeric | 7 | Schedule E, Line 4I | Total Exempt Income before Applicable Federal Tax – Add Lines 4A – 4H. |
| 176 | Numeric | 7 | Schedule E, Line 4J | Federal Tax Applicable to Exempt Income – See instructions. |
| 177 | Numeric | 7 | Schedule E, Line 4K | Exempt Income – Subtract 4J from Line 4I. |
| 178 | Numeric | 8 | Schedule E, Line 5A | Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4K from Line 3. |
| 179 | Numeric | 8 | Schedule E, Line 5B | IRC 280C Expense Adjustment |
| 180 | Numeric | 8 | Schedule E, Line 5C | Louisiana AGI – Subtract Line 5B from Line 5A. |
| IT-540-2D Schedule F | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 181 | Numeric | 5 | Schedule F, Line 1D | Reduced credit for hunting and fishing licenses fees – Multiply fees by 72% (0.72). |
| 182 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 2) | Enter 3-character credit code. |
| 183 | Numeric | 7 | Schedule F, Line 2 | Enter amount of credit allowed. See instructions. |
| 184 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 3) | Enter 3-character credit code. |
| 185 | Numeric | 7 | Schedule F, Line 3 | Enter amount of credit allowed. See instructions. |
| 186 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 4) | Enter 3-character credit code. |
| 187 | Numeric | 7 | Schedule F, Line 4 | Enter amount of credit allowed. See instructions. |
| 188 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 5) | Enter 3-character credit code. |

Government Specific Data (continued)

| IT-540-2D Schedule F – continued | | | | |
|----------------------------------|--------------|-------------------|--|---|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 189 | Numeric | 7 | Schedule F, Line 5 | Enter amount of credit allowed. See instructions. |
| 190 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 6) | Enter 3-character credit code. |
| 191 | Numeric | 7 | Schedule F, Line 6 | Enter amount of credit allowed. See instructions. |
| 192 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7) | Enter 3-character credit code. Note: Currently, the only valid code is “62F”. |
| 193 | Numeric | 7 | Schedule F, Line 7 | Enter amount of credit allowed. See instructions. |
| 194 | Alphanumeric | 26 | Schedule F, Line 7A | Enter the LDR State Certification Number from Form R-6135. |
| 195 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8) | Enter 3-character credit code. Note: Currently, the only valid code is “62F”. |
| 196 | Numeric | 7 | Schedule F, Line 8 | Enter amount of credit allowed. See instructions. |
| 197 | Alphanumeric | 26 | Schedule F, Line 8A | Enter the LDR State Certification Number from Form R-6135. |
| 198 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 9) | Enter 3-character credit code. Note: Currently, the only valid code is “62F”. |
| 199 | Numeric | 7 | Schedule F, Line 9 | Enter amount of credit allowed. See instructions. |
| 200 | Alphanumeric | 26 | Schedule F, Line 9A | Enter the LDR State Certification Number from Form R-6135. |
| 201 | Numeric | 7 | Schedule F, Line 10 | Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9. |

IT-540-2D Schedule H

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|--------------------|--|
| 202 | Numeric | 7 | Schedule H, Line 1 | Federal Income Tax Liability – See Federal Income Tax Deduction worksheet. |
| 203 | Numeric | 7 | Schedule H, Line 2 | Federal Disaster Credits Allowed by IRS |
| 204 | Numeric | 7 | Schedule H, Line 3 | Total – Add Lines 1 and 2. |

IT-540-2D Schedule I

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|--------------|-------------------|--|---|
| 205 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 1) | Enter 3-character credit code. |
| 206 | Numeric | 7 | Schedule I, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| 207 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 2) | Enter 3-character credit code. |
| 208 | Numeric | 7 | Schedule I, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| 209 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 3) | Enter 3-character credit code. |
| 210 | Numeric | 7 | Schedule I, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| 211 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 4) | Enter 3-character credit code. |
| 212 | Numeric | 7 | Schedule I, Line 4 | Enter amount of credit allowed. See Form R-10610. |
| 213 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 5) | Enter 3-character credit code. |
| 214 | Numeric | 7 | Schedule I, Line 5 | Enter amount of credit allowed. See Form R-10610. |

Government Specific Data (continued)

| IT-540-2D Schedule I – continued | | | | |
|----------------------------------|------------|-------------------|--|--|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 215 | Numeric | 7 | Schedule I, Line 6 | Total Refundable Priority 4 Credits – Add Lines 1 – 5. |
| IT-540-2D Schedule J | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 216 | Numeric | 4 | Schedule J, Line 1 | Federal Child Care Credit |
| 217 | Numeric | 4 | Schedule J, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. |
| 218 | Numeric | 4 | Schedule J, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. |
| 219 | Numeric | 4 | Schedule J, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| 220 | Numeric | 1 | Number of Qualified Dependents—5-Star (Schedule J, Line 4) | Number of qualified dependents who attended a 5-star facility |
| 221 | Numeric | 1 | Number of Qualified Dependents—4-Star (Schedule J, Line 4) | Number of qualified dependents who attended a 4-star facility |
| 222 | Numeric | 1 | Number of Qualified Dependents—3-Star (Schedule J, Line 4) | Number of qualified dependents who attended a 3-star facility |
| 223 | Numeric | 1 | Number of Qualified Dependents—2-Star (Schedule J, Line 4) | Number of qualified dependents who attended a 2-star facility |
| 224 | Numeric | 4 | Schedule J, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. |
| 225 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 6) | Enter 3-character credit code. |
| 226 | Numeric | 7 | Schedule J, Line 6 | Enter amount of credit allowed. See instructions. |
| 227 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 7) | Enter 3-character credit code. |
| 228 | Numeric | 7 | Schedule J, Line 7 | Enter amount of credit allowed. See instructions. |
| 229 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 8) | Enter 3-character credit code. |
| 230 | Numeric | 7 | Schedule J, Line 8 | Enter amount of credit allowed. See instructions. |
| 231 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 9) | Enter 3-character credit code. |
| 232 | Numeric | 7 | Schedule J, Line 9 | Enter amount of credit allowed. See instructions. |
| 233 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 10) | Enter 3-character credit code. |
| 234 | Numeric | 7 | Schedule J, Line 10 | Enter amount of credit allowed. See instructions. |
| 235 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 11) | Enter 3-character credit code. |
| 236 | Numeric | 7 | Schedule J, Line 11 | Enter amount of credit allowed. See instructions. |
| 237 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12) | Enter 3-character credit code. |
| 238 | Numeric | 8 | Schedule J, Line 12 | Enter amount of credit allowed. See instructions. |

Government Specific Data (continued)

| IT-540-2D Schedule J – continued | | | | |
|---|---|--------------------------|--|--|
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 239 | Alphanumeric | 26 | Schedule J, Line 12A | Enter the LDR State Certification Number from Form R-6135. |
| 240 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13) | Enter 3-character credit code. |
| 241 | Numeric | 8 | Schedule J, Line 13 | Enter amount of credit allowed. See instructions. |
| 242 | Alphanumeric | 26 | Schedule J, Line 13A | Enter the LDR State Certification Number from Form R-6135. |
| 243 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14) | Enter 3-character credit code. |
| 244 | Numeric | 8 | Schedule J, Line 14 | Enter amount of credit allowed. See instructions. |
| 245 | Alphanumeric | 26 | Schedule J, Line 14A | Enter the LDR State Certification Number from Form R-6135. |
| 246 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15) | Enter 3-character credit code. |
| 247 | Numeric | 8 | Schedule J, Line 15 | Enter amount of credit allowed. See instructions. |
| 248 | Alphanumeric | 26 | Schedule J, Line 15A | Enter the LDR State Certification Number from Form R-6135. |
| 249 | Numeric | 8 | Schedule J, Line 16 | Total Nonrefundable Priority 3 Credits – Add Lines 2 – 15. |
| Trailer | | | | |
| 250 | 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 42 through 81 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 **December 9, 2016**. All first submissions of test documents must be submitted to the department on or before December 31, 2016. 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

2016 LOUISIANA RESIDENT - 2D

Name Change **X** **BUZZ LIGHTYEAR** Taxpayer SSN **000000001**
 Decedent Filing Spouse SSN
 Spouse Decedent **1509 ST CHARLES AVE**
 Address Change **NEW ORLEANS LA 70130-4445** Telephone **5043670000**
 Amended Return Taxpayer DOB **09251992** Spouse DOB
 NOL Carryback

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

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| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

61731

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 24.

| | | | | |
|-----|---|-------------------------------------|-----|---|
| 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 the 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 |
| 12 | EDUCATION CREDIT | 0 Number of qualifying dependents | 12 | 0 |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9 | | 13 | 0 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11. | | 14 | 0 |
| 15 | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT | | 15 | 0 |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | | 15A | 0 |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | | 15B | 0 |
| 16 | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT | | 16 | 0 |
| | 5 0 4 0 3 0 2 0 | | | |
| 17 | EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3. | | 17 | 0 |
| 18 | LOUISIANA CITIZENS INSURANCE CREDIT | 18A 0 | 18 | 0 |
| 19 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10 | | 19 | 0 |
| 20 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 19. Do not include amounts on Lines 15A, 15B, and 18A. | | 20 | 0 |
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS | | 21 | 0 |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS | | 22 | 0 |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 | | 23 | 0 |



| | | | |
|-----|--|---------------------|-------|
| 24 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero or you are not required to file a federal return, enter zero "0". | 24 | 0 |
| 25A | CONSUMER USE TAX for purchases before April 1, 2016 | } X No use tax due. | 25A 0 |
| 25B | CONSUMER USE TAX for purchases on or after April 1, 2016 | | |
| 26 | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A, and 25B. | 26 | 0 |
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | 0 |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 | 28 | 0 |
| 29 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099. | 29 | 40 |
| 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015 | 30 | 0 |
| 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016 | 31 | 0 |
| 32 | AMOUNT PAID WITH EXTENSION REQUEST | 32 | 0 |
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32. | 33 | 40 |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41. | 34 | 40 |
| 35 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 35 | 0 |
| 36 | ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41. | 36 | 0 |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24 | 37 | 0 |

REFUND DUE

| | | | |
|----|---|----|----|
| 38 | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38 | 40 |
| 39 | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX CREDIT | 39 | 40 |
| 40 | AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. 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 the information below. If the information is unreadable, you will receive your refund by paper check. | 40 | 0 |

REFUND

If you are filing for the first time or 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 | | |



Social Security Number 00000001

AMOUNTS DUE LOUISIANA

| | | | |
|----|--|----|---|
| 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26 and enter the balance here. | 41 | 0 |
| 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 | 0 |
| 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | 0 |
| 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | 0 |
| 45 | INTEREST | 45 | 0 |
| 46 | DELINQUENT FILING PENALTY | 46 | 0 |
| 47 | DELINQUENT PAYMENT PENALTY | 47 | 0 |
| 48 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 48 | 0 |
| 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. | 49 | 0 |

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

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

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

Status 100

Contribution and Donation 0000

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 40.

| | | | |
|---|------|---|------|
| 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) 231-6220 | Date |

Name Address
LIGH 1509

729876549

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2017

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

SPEC
CODE



61734

TEST SCENARIO 2

Your approved Developer ID must be here.

DEV ID 0000

2016 LOUISIANA RESIDENT - 2D

Name Change **DONALD DUCK** Taxpayer SSN **00000002**

Decedent Filing **DAISY DUCK** Spouse SSN **00000003**

Spouse Decedent **201 SMITH AVE**

Address Change **MONROE LA 71203-4344** Telephone **3186870000**

Amended Return Taxpayer DOB **04151975** Spouse DOB **11111975**

NOL Carryback

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**.
- 2 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 | <input checked="" type="checkbox"/> Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B | 2 |
| 6B | <input checked="" type="checkbox"/> 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 2

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date (mm/dd/yyyy) |
|-------------------------------|------------------------|---------------------|-------------------------|
| <u>HUEY DUCK</u> | <u>000-00-0004</u> | <u>SON</u> | <u>10/01/2004</u> |
| <u>DEWEY DUCK</u> | <u>000-00-0005</u> | <u>SON</u> | <u>08/15/2012</u> |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

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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|--|--|--|--|--|--|

61731

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

Mark this box and enter zero "0" on Lines 7 through 24.

| | | | | |
|-----|---|-------------------------------------|-----|--------|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0". | From Louisiana Schedule E, attached | 7 | 150116 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | 8A | 15600 |
| 8B | FEDERAL STANDARD DEDUCTION | | 8B | 12600 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | 8C | 3000 |
| 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 the box. | | X 9 | 19967 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0". | | 10 | 127149 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 4902 |
| 12 | EDUCATION CREDIT | 2 Number of qualifying dependents | 12 | 36 |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9 | | 13 | 167 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11. | | 14 | 4699 |
| 15 | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT | | 15 | 0 |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | | 15A | 0 |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | | 15B | 0 |
| 16 | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT | | 16 | 0 |
| | 5 0 4 0 3 0 2 0 | | | |
| 17 | EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3. | | 17 | 0 |
| 18 | LOUISIANA CITIZENS INSURANCE CREDIT | 18A 232 | 18 | 58 |
| 19 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10 | | 19 | 0 |
| 20 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 19. Do not include amounts on Lines 15A, 15B, and 18A. | | 20 | 58 |
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS | | 21 | 4641 |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS | | 22 | 0 |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 | | 23 | 1175 |



| | | | |
|-----|--|-------------------|---------|
| 24 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero or you are not required to file a federal return, enter zero "0". | 24 | 3466 |
| 25A | CONSUMER USE TAX for purchases before April 1, 2016 | } No use tax due. | 25A 100 |
| 25B | CONSUMER USE TAX for purchases on or after April 1, 2016 | | |
| 25B | | 25B 187 | |
| 26 | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A, and 25B. | 26 | 3753 |
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | 0 |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 | 28 | 0 |
| 29 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099. | 29 | 0 |
| 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015 | 30 | 0 |
| 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016 | 31 | 1200 |
| 32 | AMOUNT PAID WITH EXTENSION REQUEST | 32 | 0 |
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32. | 33 | 1200 |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41. | 34 | 0 |
| 35 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 35 | 0 |
| 36 | ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41. | 36 | 0 |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24 | 37 | 0 |

REFUND DUE

| | | | |
|----|---|----|---|
| 38 | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38 | 0 |
| 39 | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX | 39 | 0 |
| 40 | AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. | | |
| 40 | Enter a "2" in box if you want to receive your refund by paper check. | 40 | 0 |

Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.

If you are filing for the first time or 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 | | |



Social Security Number 00000002

AMOUNTS DUE LOUISIANA

| | | | |
|----|--|------|------|
| 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26 and enter the balance here. | 41 | 2553 |
| 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 | 20 |
| 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | 10 |
| 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | 10 |
| 45 | INTEREST | 45 | 18 |
| 46 | DELINQUENT FILING PENALTY | 46 | 131 |
| 47 | DELINQUENT PAYMENT PENALTY | 47 | 13 |
| 48 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | X 48 | 42 |
| 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. | 49 | 2797 |

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

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

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

Status 001

Contribution and Donation 0111

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 40.

| | | | |
|---|------|---|------|
| 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) 231-6220 | Date |

Name Address
DUCK 201

726830902

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2017

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

SPEC
CODE



61734

SCHEDULE C – 2016 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

| | | | |
|----|--|----|----|
| 1A | Enter the total of Net Tax Liability Paid to Other States from Form R-10606. | 1A | 97 |
| 1B | Enter the Credit for Taxes Paid to Other States from Form R-10606. | 1B | 96 |

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 | 2D | Enter the total number of qualifying individuals. Only one credit is allowed per person. | 2D | 0 | |
| 2A | Yourself | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 2B | Spouse | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 2C | Dependent * | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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 |

Additional Nonrefundable Priority 1 Credits

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

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|---|---|-------------|---|--------------------------|
| 5 | <u>BULLETPROOF VEST</u> | 135 | 5 | 71 |
| 6 | _____ | | 6 | 0 |
| 7 | _____ | | 7 | 0 |
| 8 | _____ | | 8 | 0 |
| 9 | TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 13. | | 9 | 167 |



*** Schedule G omitted on purpose ***

SCHEDULE H – 2016 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | | |
|---|---|---|-------|
| 1 | Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet. | 1 | 18523 |
| 2 | Enter the amount of federal disaster credits allowed by IRS. | 2 | 1444 |
| 3 | Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9. | 3 | 19967 |

SCHEDULE I – 2016 REFUNDABLE PRIORITY 4 CREDITS

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

| | Credit Description | Credit Code | Amount of Credit Claimed |
|---|--|-------------|--------------------------|
| 1 | | 1 | 0 |
| 2 | | 2 | 0 |
| 3 | | 3 | 0 |
| 4 | | 4 | 0 |
| 5 | | 5 | 0 |
| 6 | TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540-2D, Line 28. | 6 | 0 |



SCHEDULE J – 2016 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

| | | | |
|---|--|---|------|
| 1 | FEDERAL CHILD CARE CREDIT | 1 | 1200 |
| 2 | 2016 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT | 2 | 25 |
| 3 | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 | 3 | 25 |
| 4 | 2016 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT | 4 | 50 |
| | 5 1 4 0 3 0 2 0 | | |
| 5 | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 | 5 | 30 |

Additional Nonrefundable Priority 3 Credits

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

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|----|--------------------|-------------|----|--------------------------|
| 6 | ORGAN DONATION | 202 | 6 | 600 |
| 7 | | | 7 | 0 |
| 8 | | | 8 | 0 |
| 9 | | | 9 | 0 |
| 10 | | | 10 | 0 |
| 11 | | | 11 | 0 |



SCHEDULE J – 2016 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|-----|---|-------------|----|--------------------------|
| 12 | ANGEL INVESTOR | 262 | 12 | 445 |
| 12A | 01234567890123456789012345 | | | |
| 13 | | | 13 | 0 |
| 13A | | | | |
| 14 | | | 14 | 0 |
| 14A | | | | |
| 15 | | | 15 | 0 |
| 15A | | | | |
| 16 | TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form 540-2D, Line 23. | | 16 | 1175 |



TEST SCENARIO 3

Your approved Developer ID must be here.

DEV ID 0000

2016 LOUISIANA RESIDENT - 2D

Name Change **WINNIE T POOH** Taxpayer SSN **00000006**

Decedent Filing Spouse SSN **00000007**

Spouse Decedent **998 STANDFORD AVE UNIT 2200**

Address Change **BATON ROUGE LA 70808-3662** Telephone **2253560000**

Amended Return Taxpayer DOB **07271958** Spouse DOB

NOL Carryback

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 | <input checked="" type="checkbox"/> 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

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

61731

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

Mark this box and enter zero "0" on Lines 7 through 24.

| | | | | | |
|-----|---|-------------------------------------|-------------------------------------|-----|-------|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0". | <input checked="" type="checkbox"/> | From Louisiana Schedule E, attached | 7 | 54364 |
| 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 the box. | | | 9 | 0 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0". | | | 10 | 54364 |
| 11 | YOUR LOUISIANA INCOME TAX | | | 11 | 1915 |
| 12 | EDUCATION CREDIT | <input type="checkbox"/> | 0 Number of qualifying dependents | 12 | 0 |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9 | | | 13 | 0 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11. | | | 14 | 1915 |
| 15 | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT | | | 15 | 0 |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | | | 15A | 0 |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | | | 15B | 0 |
| 16 | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT | | | 16 | 0 |
| | 5 0 4 0 3 0 2 0 | | | | |
| 17 | EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3. | | | 17 | 0 |
| 18 | LOUISIANA CITIZENS INSURANCE CREDIT | <input type="checkbox"/> | 18A 125 | 18 | 31 |
| 19 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10 | | | 19 | 6600 |
| 20 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 19. Do not include amounts on Lines 15A, 15B, and 18A. | | | 20 | 6631 |
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS | | | 21 | 0 |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS | | | 22 | 4716 |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 | | | 23 | 0 |



| | | | |
|-----|--|-------------------|--------|
| 24 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero or you are not required to file a federal return, enter zero "0". | 24 | 0 |
| 25A | CONSUMER USE TAX for purchases before April 1, 2016 | } No use tax due. | 25A 10 |
| 25B | CONSUMER USE TAX for purchases on or after April 1, 2016 | | |
| 26 | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A, and 25B. | 26 | 25 |
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | 4716 |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 | 28 | 0 |
| 29 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099. | 29 | 0 |
| 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015 | 30 | 0 |
| 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016 | 31 | 0 |
| 32 | AMOUNT PAID WITH EXTENSION REQUEST | 32 | 0 |
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32. | 33 | 4716 |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41. | 34 | 4691 |
| 35 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 35 | 0 |
| 36 | ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41. | 36 | 4691 |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24 | 37 | 0 |

REFUND DUE

| | | | |
|----|---|-------------|------|
| 38 | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38 | 0 |
| 39 | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX | CREDIT 39 | 1000 |
| 40 | AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. 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 the information below. If the information is unreadable, you will receive your refund by paper check. | REFUND 3 40 | 3691 |

If you are filing for the first time or 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 063100277 Account Number 0123456789



Social Security Number 00000006

AMOUNTS DUE LOUISIANA

| | | | |
|----|--|----|---|
| 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26 and enter the balance here. | 41 | 0 |
| 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 | 0 |
| 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | 0 |
| 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | 0 |
| 45 | INTEREST | 45 | 0 |
| 46 | DELINQUENT FILING PENALTY | 46 | 0 |
| 47 | DELINQUENT PAYMENT PENALTY | 47 | 0 |
| 48 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 48 | 0 |
| 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. | 49 | 0 |

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

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

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

Status 110

Contribution and Donation 0000

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 40.

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

Name Address
POOH 998

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2017

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

SPEC
CODE



61734

SCHEDULE E – 2016 ADJUSTMENTS TO INCOME

Social Security Number **00000006**

| | | | | |
|----|--|-------------------------------------|----|-------|
| 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. Mark box if amount is less than zero. | <input checked="" type="checkbox"/> | 1 | 1563 |
| 2 | INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS | | 2 | 62980 |
| 2A | RECAPTURE OF START CONTRIBUTIONS | <input type="checkbox"/> | 2A | 0 |
| 3 | TOTAL – Add Lines 1, 2, and 2A. | | 3 | 61417 |

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

| Exempt Income Description | | Code | Amount |
|---------------------------|---|------|--------|
| 4A | _____ | 4A | 0 |
| 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 | 0 |
| 4J | FEDERAL TAX APPLICABLE TO EXEMPT INCOME | 4J | 0 |
| 4K | EXEMPT INCOME – Subtract Line 4J from Line 4I. | 4K | 0 |
| 5A | LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3. | 5A | 61417 |
| 5B | IRC 280C EXPENSE ADJUSTMENT | 5B | 7053 |
| 5C | LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7. | 5C | 54364 |

| Description | Code | Description | Code |
|--|------|---|------|
| Interest and Dividends on US Government Obligations..... | 01E | Native American Income | 08E |
| Louisiana State Employees' Retirement Benefits (Date Retired)..... | 02E | START Savings Program Contribution..... | 09E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Military Pay Exclusion..... | 10E |
| Louisiana State Teachers' Retirement Benefits (Date Retired)..... | 03E | Road Home | 11E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Recreation Volunteer | 13E |
| Federal Retirement Benefits (Date Retired)..... | 04E | Volunteer Firefighter | 14E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Voluntary Retrofit Residential Structure..... | 16E |
| Other Retirement Benefits (Date Retired)..... | 05E | Elementary and Secondary School Tuition..... | 17E |
| <i>Provide name or statute:</i> _____ | | Educational Expenses for Home-Schooled Children..... | 18E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Educational Expenses for Quality Public Education..... | 19E |
| Annual Retirement Income Exemption for Taxpayers 65 or over | 06E | Capital Gain from Sale of Louisiana Business..... | 20E |
| <i>Provide name of pension or annuity:</i> _____ | | Employment of Certain Qualified Disabled Individuals..... | 21E |
| Taxable Amount of Social Security. | 07E | Other | 49E |
| | | Identify: _____ | |



SCHEDULE F – 2016 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military service members 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 amount of the credit for fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. 1D 0

Additional Refundable Priority 2 Credits
 Enter credit description and associated code, along with the dollar amount of credit claimed.

| Credit Description | Credit Code | Amount of Credit Claimed |
|--------------------------------------|-------------|--------------------------|
| 2 <u>AD VALOREM OFFSHORE VESSELS</u> | 52F 2 | 6600 |
| 3 _____ | 3 | 0 |
| 4 _____ | 4 | 0 |
| 5 _____ | 5 | 0 |
| 6 _____ | 6 | 0 |

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

| Credit Description | Credit Code | Amount of Credit Claimed |
|--|-------------|--------------------------|
| 7 Musical and Theatrical Production | 62F 7 | 0 |
| 7A _____ | | |
| 8 Musical and Theatrical Production | 62F 8 | 0 |
| 8A _____ | | |
| 9 Musical and Theatrical Production | 62F 9 | 0 |
| 9A _____ | | |
| 10 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 19. | 10 | 6600 |



TEST SCENARIO 4

Your approved Developer ID must be here.

DEV ID 0000

2016 LOUISIANA RESIDENT - 2D

Name Change **TAXPAYER OLAF** Taxpayer SSN **000000008**

Decedent Filing Spouse SSN

Spouse Decedent **299 BECK ST**

Address Change **MINDEN LA 71055-2511** Telephone **2252190000**

Amended Return Taxpayer DOB **02031981** Spouse DOB

NOL Carryback

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 | <input checked="" type="checkbox"/> 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 1

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date (mm/dd/yyyy) |
|-------------------------------|------------------------|---------------------|-------------------------|
| BABY OLAF | 000-00-0009 | SON | 06/04/2013 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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 2



FOR OFFICE USE ONLY

Field Flag

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

61731

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

Mark this box and enter zero "0" on Lines 7 through 24.

| | | | | |
|-----|---|-------------------------------------|-----|-------|
| 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 the box. | | 9 | 0 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0". | | 10 | 24950 |
| 11 | YOUR LOUISIANA INCOME TAX | | 11 | 545 |
| 12 | EDUCATION CREDIT | 0 Number of qualifying dependents | 12 | 0 |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9 | | 13 | 72 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11. | | 14 | 473 |
| 15 | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT | | 15 | 450 |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | | 15A | 3000 |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | | 15B | 3000 |
| 16 | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT | | 16 | 900 |
| | 5 1 4 0 3 0 2 0 | | | |
| 17 | EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3. | | 17 | 35 |
| 18 | LOUISIANA CITIZENS INSURANCE CREDIT | 18A 0 | 18 | 0 |
| 19 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10 | | 19 | 0 |
| 20 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 19. Do not include amounts on Lines 15A, 15B, and 18A. | | 20 | 1385 |
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS | | 21 | 0 |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS | | 22 | 912 |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 | | 23 | 0 |



| | | | |
|-----|--|---------------------|-------|
| 24 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero or you are not required to file a federal return, enter zero "0". | 24 | 0 |
| 25A | CONSUMER USE TAX for purchases before April 1, 2016 | } X No use tax due. | 25A 0 |
| 25B | CONSUMER USE TAX for purchases on or after April 1, 2016 | | |
| 26 | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A, and 25B. | 26 | 0 |
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | 912 |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 | 28 | 0 |
| 29 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099. | 29 | 100 |
| 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015 | 30 | 0 |
| 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016 | 31 | 0 |
| 32 | AMOUNT PAID WITH EXTENSION REQUEST | 32 | 0 |
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32. | 33 | 1012 |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41. | 34 | 1012 |
| 35 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 35 | 0 |
| 36 | ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41. | 36 | 1012 |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24 | 37 | 110 |

REFUND DUE

| | | | |
|----|---|----|-----|
| 38 | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38 | 902 |
| 39 | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX CREDIT | 39 | 0 |
| 40 | AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. 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 the information below. If the information is unreadable, you will receive your refund by paper check. | 40 | 902 |

REFUND 2

If you are filing for the first time or 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 | | |



Social Security Number 00000008

AMOUNTS DUE LOUISIANA

| | | | |
|----|--|----|---|
| 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26 and enter the balance here. | 41 | 0 |
| 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 | 0 |
| 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | 0 |
| 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | 0 |
| 45 | INTEREST | 45 | 0 |
| 46 | DELINQUENT FILING PENALTY | 46 | 0 |
| 47 | DELINQUENT PAYMENT PENALTY | 47 | 0 |
| 48 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 48 | 0 |
| 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. | 49 | 0 |

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

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

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

Status 010

Contribution and Donation 1000

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 40.

| | | | |
|---|------|---|------|
| 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) 231-6220 | Date |

Name Address
OLAF 299

P36451237

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2017

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

SPEC
CODE



61734

SCHEDULE C – 2016 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

1A Enter the total of Net Tax Liability Paid to Other States from Form R-10606. **1A** 0

1B Enter the Credit for Taxes Paid to Other States from Form R-10606. **1B** 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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2D Enter the total number of qualifying individuals. Only one credit is allowed per person. | 2D | 0 |
| 2B Spouse | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| 2C Dependent * | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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

Additional Nonrefundable Priority 1 Credits

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

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|---|---|-------------|---|--------------------------|
| 5 | <u>BULLETPROOF VEST</u> | 135 | 5 | 72 |
| 6 | _____ | | 6 | 0 |
| 7 | _____ | | 7 | 0 |
| 8 | _____ | | 8 | 0 |
| 9 | TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 13. | | 9 | 72 |



2016 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540-2D)

| | |
|-----------------------------------|---|
| Your Name TAXPAYER OLAF | Social Security Number 00000008 |
|-----------------------------------|---|

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 2016 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 | 72-000001 | 4,500 .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 2016 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 2016 for the person listed in column (E) |
| BABY OLAF | 000-00-0009 | 4,500 .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 15A. | 3 | 3,000 | .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 15B. | 6 | 3,000 | .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. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Line 7 is:</th> <th style="text-align: left; border-bottom: 1px solid black;">over</th> <th style="text-align: left; border-bottom: 1px solid black;">but not over</th> <th style="text-align: left; border-bottom: 1px solid black;">decimal amount</th> </tr> <tr> <td> </td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td> </td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td> </td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td> </td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td> </td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td> </td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table> | 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 | 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 | 900 | .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 15. | 11 | 450 | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



2016 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540-2D)

| | |
|-----------------------------------|--|
| Your Name TAXPAYER OLAF | Social Security Number 000000008 |
|-----------------------------------|--|

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 15.

1. Enter the amount of 2016 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 1 450 .00

Using the Star Rating of the child care facility that your qualified dependent attended during 2016, 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 | <u>1</u> | and multiply the number by 2.0 (i) | <u>2</u> .0 |
| Four Star Facility | _____ | and multiply the number by 1.5 (ii) | _____ . _____ |
| Three Star Facility | _____ | and multiply the number by 1.0 (iii) | _____ . _____ |
| 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 2 .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 16. 4 900 .00

On Form IT-540-2D, Line 16, 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.

2016 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 1,000 .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 17. 3 35 .00



TEST SCENARIO 5

Your approved Developer ID must be here.

DEV ID 0000

2016 LOUISIANA RESIDENT - 2D

Name Change **SNOW WHITE** Taxpayer SSN **000000010**

Decedent Filing Spouse SSN

Spouse Decedent **1229 S DARLA AVE**

Address Change **GONZALES LA 70737-0000** Telephone **2252190000**

Amended Return Taxpayer DOB **08011951** Spouse DOB

NOL Carryback

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 | <input checked="" type="checkbox"/> Yourself | <input checked="" type="checkbox"/> 65 or older | Blind | <input checked="" type="checkbox"/> Qualifying Widow(er) | Total of 6A & 6B | 3 |
| 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) |
|-------------------------------|------------------------|---------------------|-------------------------|
| <u>GRUMPY DWARF</u> | <u>000-00-0011</u> | <u>GRANDCHILD</u> | <u>01/11/1995</u> |
| <u>HAPPY DWARF</u> | <u>000-00-0012</u> | <u>GRANDCHILD</u> | <u>03/17/2000</u> |
| <u>SLEEPY DWARF</u> | <u>000-00-0013</u> | <u>GRANDCHILD</u> | <u>04/28/2004</u> |
| | | | |
| | | | |
| | | | |

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 6**



FOR OFFICE USE ONLY

Field Flag

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

61731

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

Mark this box and enter zero "0" on Lines 7 through 24.

| | | | | | |
|-----|---|-------------------------------------|-------------------------------------|-----|--------|
| 7 | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0". | <input checked="" type="checkbox"/> | From Louisiana Schedule E, attached | 7 | 111217 |
| 8A | FEDERAL ITEMIZED DEDUCTIONS | | | 8A | 20000 |
| 8B | FEDERAL STANDARD DEDUCTION | | | 8B | 12600 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. | | | 8C | 7400 |
| 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 the box. | | | 9 | 26098 |
| 10 | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0". | | | 10 | 77719 |
| 11 | YOUR LOUISIANA INCOME TAX | | | 11 | 2345 |
| 12 | EDUCATION CREDIT | <input type="checkbox"/> | 2 Number of qualifying dependents | 12 | 36 |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9 | | | 13 | 618 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11. | | | 14 | 1691 |
| 15 | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT | | | 15 | 0 |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | | | 15A | 0 |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. | | | 15B | 0 |
| 16 | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT | | | 16 | 0 |
| | 5 0 4 0 3 0 2 0 | | | | |
| 17 | EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3. | | | 17 | 0 |
| 18 | LOUISIANA CITIZENS INSURANCE CREDIT | <input type="checkbox"/> | 18A 0 | 18 | 0 |
| 19 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10 | | | 19 | 600 |
| 20 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 19. Do not include amounts on Lines 15A, 15B, and 18A. | | | 20 | 600 |
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS | | | 21 | 1091 |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS | | | 22 | 0 |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 | | | 23 | 0 |



| | | | |
|--|---|-----|------|
| 24 | ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero or you are not required to file a federal return, enter zero "0". | 24 | 1091 |
| 25A | CONSUMER USE TAX for purchases before April 1, 2016 | 25A | 0 |
| 25B | CONSUMER USE TAX for purchases on or after April 1, 2016 | 25B | 53 |
| } No use tax due. X Amount from the Consumer Use Tax Worksheet. | | | |
| 26 | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A, and 25B. | 26 | 1144 |
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | 0 |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 | 28 | 253 |
| 29 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099. | 29 | 0 |
| 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015 | 30 | 200 |
| 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016 | 31 | 0 |
| 32 | AMOUNT PAID WITH EXTENSION REQUEST | 32 | 150 |
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32. | 33 | 603 |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41. | 34 | 0 |
| 35 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 35 | 0 |
| 36 | ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41. | 36 | 0 |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24 | 37 | 0 |

REFUND DUE

| | | | |
|--|---|----|---|
| 38 | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38 | 0 |
| 39 | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX | 39 | 0 |
| AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. | | | |
| 40 | Enter a "2" in box if you want to receive your refund by paper check. | 40 | 0 |

Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.

REFUND

If you are filing for the first time or 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 | | |



AMOUNTS DUE LOUISIANA

| | | | |
|----|--|----|-----|
| 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26 and enter the balance here. | 41 | 541 |
| 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 | 0 |
| 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | 0 |
| 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | 0 |
| 45 | INTEREST | 45 | 0 |
| 46 | DELINQUENT FILING PENALTY | 46 | 0 |
| 47 | DELINQUENT PAYMENT PENALTY | 47 | 0 |
| 48 | UNDERPAYMENT PENALTY – If you are a farmer, mark the box. | 48 | 0 |
| 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. | 49 | 541 |

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

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

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

Status 001

Contribution and Donation 0000

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 40.

| | | | |
|---|------|---|------|
| 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) 231-6220 | Date |

Name Address
WHIT 1229

P36451237

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2017

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

SPEC
CODE



SCHEDULE C – 2016 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

| | | | |
|----|--|----|---|
| 1A | Enter the total of Net Tax Liability Paid to Other States from Form R-10606. | 1A | 0 |
| 1B | Enter the Credit for Taxes Paid to Other States from Form R-10606. | 1B | 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 | 2D | Enter the total number of qualifying individuals. Only one credit is allowed per person. | 2D | 0 | |
| 2A | Yourself | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 2B | Spouse | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 2C | Dependent * | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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 | 62 |
| 3B | Multiply Line 3A by 29 percent. Round to the nearest dollar. | 3B | 18 |

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 |

Additional Nonrefundable Priority 1 Credits

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

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|---|---|-------------|---|--------------------------|
| 5 | <u>SMALL TOWN DOCTOR/DENTIST</u> | 115 | 5 | 600 |
| 6 | _____ | | 6 | 0 |
| 7 | _____ | | 7 | 0 |
| 8 | _____ | | 8 | 0 |
| 9 | TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 13. | | 9 | 618 |



SCHEDULE E – 2016 ADJUSTMENTS TO INCOME

Social Security Number **00000010**

| | | | |
|----|--|----|---------------|
| 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. Mark box if amount is less than zero. | 1 | 174422 |
| 2 | INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS | 2 | 0 |
| 2A | RECAPTURE OF START CONTRIBUTIONS | 2A | 1000 |
| 3 | TOTAL – Add Lines 1, 2, and 2A. | 3 | 175422 |

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

| | Exempt Income Description | Code | | Amount |
|----|---|-------------|----|---------------|
| 4A | <u>LA. STATE EMP. RETIREMENT BENEFITS</u> | 02E | 4A | 75000 |
| 4B | <u>EDUCATIONAL EXP.--QUALITY PUB. ED.</u> | 19E | 4B | 500 |
| 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 | 75500 |
| 4J | FEDERAL TAX APPLICABLE TO EXEMPT INCOME | | 4J | 11295 |
| 4K | EXEMPT INCOME – Subtract Line 4J from Line 4I. | | 4K | 64205 |
| 5A | LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3. | | 5A | 111217 |
| 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 | 111217 |

| Description | Code | Description | Code |
|--|-------------|---|-------------|
| Interest and Dividends on US Government Obligations..... | 01E | Native American Income | 08E |
| Louisiana State Employees' Retirement Benefits (Date Retired)..... | 02E | START Savings Program Contribution..... | 09E |
| <i>Taxpayer</i> <u>08/01/2006</u> <i>Spouse</i> _____ | | Military Pay Exclusion..... | 10E |
| Louisiana State Teachers' Retirement Benefits (Date Retired)..... | 03E | Road Home | 11E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Recreation Volunteer | 13E |
| Federal Retirement Benefits (Date Retired)..... | 04E | Volunteer Firefighter | 14E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Voluntary Retrofit Residential Structure..... | 16E |
| Other Retirement Benefits (Date Retired)..... | 05E | Elementary and Secondary School Tuition..... | 17E |
| <i>Provide name or statute:</i> _____ | | Educational Expenses for Home-Schooled Children..... | 18E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Educational Expenses for Quality Public Education..... | 19E |
| Annual Retirement Income Exemption for Taxpayers 65 or over | 06E | Capital Gain from Sale of Louisiana Business..... | 20E |
| <i>Provide name of pension or annuity:</i> _____ | | Employment of Certain Qualified Disabled Individuals..... | 21E |
| Taxable Amount of Social Security. | 07E | Other | 49E |
| | | Identify: _____ | |



SCHEDULE F – 2016 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military service members 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 amount of the credit for fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. 1D 0

Additional Refundable Priority 2 Credits
 Enter credit description and associated code, along with the dollar amount of credit claimed.

| Credit Description | Credit Code | Amount of Credit Claimed |
|--------------------|-------------|--------------------------|
| 2 _____ | 2 | 0 |
| 3 _____ | 3 | 0 |
| 4 _____ | 4 | 0 |
| 5 _____ | 5 | 0 |
| 6 _____ | 6 | 0 |

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

| Credit Description | Credit Code | Amount of Credit Claimed |
|--|-------------|--------------------------|
| 7 Musical and Theatrical Production | 62F | 7 600 |
| 7A 123456789A123456789B123456 | | |
| 8 Musical and Theatrical Production | 62F | 8 0 |
| 8A. | | |
| 9 Musical and Theatrical Production | 62F | 9 0 |
| 9A. | | |
| 10 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 19. | 10 | 600 |



*** Schedule G omitted on purpose ***

SCHEDULE H – 2016 MODIFIED FEDERAL INCOME TAX DEDUCTION

| | | | |
|---|---|---|---|
| 1 | Enter the amount of your federal income tax liability 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 |

SCHEDULE I – 2016 REFUNDABLE PRIORITY 4 CREDITS

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

| | Credit Description | Credit Code | | Amount of Credit Claimed |
|---|--|-------------|---|--------------------------|
| 1 | INVENTORY TAX | 50F | 1 | 253 |
| 2 | | | 2 | 0 |
| 3 | | | 3 | 0 |
| 4 | | | 4 | 0 |
| 5 | | | 5 | 0 |
| 6 | TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540-2D, Line 28. | | 6 | 253 |



2016 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

| | |
|--------------------------------|--|
| Your Name SNOW WHITE | Your Social Security Number 00000010 |
|--------------------------------|--|

- 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 | HAPPY DWARF | GONZALES HIGH SCHOOL | | | X |
| B | SLEEPY DWARF | 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 | 250 | 225 | | | | |
| Textbooks, or Other Instructional Materials | 183 | 178 | | | | |
| Supplies | 97 | 66 | | | | |
| Total (add amounts in each column) | 530 | 469 | | | | |
| 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. | 265 | 235 | | | | |

- 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. | \$ 500 |

