LOUISIANA
DEPARTMENT of REVENUE

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

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LOUISIANA DEPARTMENT of REVENUE

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

General Requirements

The 2014 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 19 of this document and a **2-D barcode** as specified on Pages 20 through 29 of this document. All 4 pages of the return and any applicable schedules and/or worksheets must be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-540B, 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 user should be instructed on the minimum requirements.

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

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

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 19 of this document and meet the following criteria:

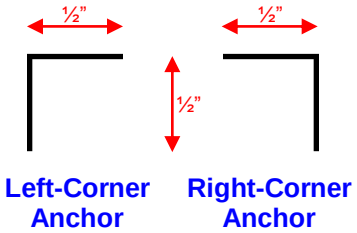
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed.

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

2014 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	61581
IT-540B-2D Return, Page 2	61582
IT-540B-2D Return, Page 3	61583
IT-540B-2D Return, Page 4	61584
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61585
IT-540B-2D Schedule D-NR	61587
IT-540B-2D Schedule F-NR and H-NR	61588
IT-540B-2D Schedule G-NR	61589
IT-540B-2D School Expense Deduction Worksheet	61556
IT-540B-2D Refundable Child Care Credit Worksheet	61565
IT-540B-2D Refundable School Readiness Credit Worksheet	61566

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, and 18 of this document. These marks must be printed as follows:

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



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

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

2014 Return / Schedule / Worksheet	Barcode
IT-540B-2D Return, Page 1	61581
IT-540B-2D Return, Page 2	61582
IT-540B-2D Return, Page 3	61583
IT-540B-2D Return, Page 4	61584
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61585
IT-540B-2D Schedule D-NR	61587
IT-540B-2D Schedule F-NR and H-NR	61588
IT-540B-2D Schedule G-NR	61589
IT-540B-2D School Expense Deduction Worksheet	61556
IT-540B-2D Refundable Child Care Credit Worksheet	61565
IT-540B-2D Refundable School Readiness Credit Worksheet	61566

Exact Placement Specifications – IT-540B-2D Worksheets

There are only 4 worksheet pages that should be attached to Form IT-540B-2D (when applicable):

2014 Nonresident and Part-Year Resident (NPR) Worksheet
2014 Louisiana School Expense Deduction Worksheet
2014 Louisiana Refundable Child Care Credit Worksheet
2014 Louisiana Refundable School Readiness 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-540B; 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 4 worksheet pages listed above:

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

Left-Corner Anchor: none

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

Reference Points: none

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

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

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

Worksheet	Doc ID No.
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61585
IT-540B-2D School Expense Deduction Worksheet	61556
IT-540B-2D Refundable Child Care Credit Worksheet	61565
IT-540B-2D Refundable School Readiness Credit Worksheet	61566

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

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

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

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

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

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

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

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

Document Identification Number: The document identification number (61581) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Scan Line: The scan line has been removed.

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

Printed Variable Data Fields – IT-540B-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)

Printed Variable Data Fields – IT-540B-2D Return (Page 1) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.
Line 8 Position(s) 12	Alpha	1	Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 10 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 12 Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 17 Position(s) 26-33	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
Line 17 Position(s) 57-64	Numeric	8	Spouse's Date of Birth	
Line 24 Position(s) 10	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 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 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-540B-2D Return (Page 2)

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

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

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

Reference Points (2): 1 positioned on Line 18 in Position 38.
1 positioned on Line 50 in Position 54.

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

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

Document Identification Number: The document identification number (61582) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 2)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 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 8 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 – 17**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 71-77	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
Line 14 Position(s) 73-77	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **right-justified** and **without the decimal point**. Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740

Printed Variable Data Fields – IT-540B-2D Return (Page 2) – continued						
Exact Placement on Grid		**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 18	Position(s) 71-77	Numeric	7	Return Line 10A	Federal Itemized Deductions	If there are no itemized deductions, print "0" in all 3 fields.
Line 20	Position(s) 73-77	Numeric	5	Return Line 10B	Federal Standard Deduction	
Line 22	Position(s) 71-77	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.	
Line 24	Position(s) 56	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 24	Position(s) 71-77	Numeric	7	Return Line 10D	Federal Income Tax	
Line 26	Position(s) 71-77	Numeric	7	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.	
Line 28	Position(s) 71-77	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.	
Line 30	Position(s) 71-77	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.	
Line 32	Position(s) 71-77	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**	
Line 34	Position(s) 74-77	Numeric	4	Return Line 13A	Federal Child Care Credit	
Line 36	Position(s) 74-77	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 38	Position(s) 74-77	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.	
Line 41	Position(s) 74-77	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 42	Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility	Use "0" (zero) as the default.
Line 42	Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility	
Line 42	Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility	
Line 42	Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility	
Line 44	Position(s) 74-77	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.	
Line 46	Position(s) 74-77	Numeric	4	Return Line 14	Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by $25.	
Line 48	Position(s) 71-77	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**	
Line 50	Position(s) 71-77	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.	
Line 53	Position(s) 71-77	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.	
Line 55	Position(s) 29	Alpha	1	Consumer Use Tax Indicator—No use tax due.	**One or 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 55	Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.		
Line 55	Position(s) 71-77	Numeric	7	Return Line 18	Consumer Use Tax worksheet, Line **2**	
Line 57	Position(s) 71-77	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.	

Printed Variable Data Fields – IT-540B-2D Return (Page 2) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 61 Position(s) 38-41	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-540B-2D Return (Page 3)

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

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

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

Reference Points (2): 1 positioned on Line 18 in Position 51.
1 positioned on Line 62 in Position 52.

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 (61583) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 3)					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 8 Position(s) 74-77	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.	
Line 10 Position(s) 74-77	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line **3**	
Line 12 Position(s) 74-77	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line **6**	
Line 15 Position(s) 74-77	Numeric	4	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.	
Line 16 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility	Use "0" (zero) as the default.
Line 16 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility	
Line 16 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility	
Line 16 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** facility	
Line 18 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit	

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 20 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F-NR, Line **7**
Line 23 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for **2014**
Line 25 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from **2013**
Line 27 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 29 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for **2014**
Line 31 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines **20** and **21** – **28**. (Do not include Lines **20A** and **20B**.)
Line 36 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, print "0" (zero) on Lines **30** – **37** and go to Line **38**. - If Line **29** > Line **19**, subtract Line **19** from Line **29** and print result here. - If Line **29** < Line **19**, print "0" (zero) on Lines **30** – **36** and go to **Line 37**.
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 31)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, print "0" (zero) on Lines **32** – **37** and go to Line **38**. - If Line **31** > Line **30**, print "0" (zero) on Lines **32** – **36** and go to Line **37**. - If Line **31** < Line **30**, subtract Line **31** from Line **30** and print result here.
Line 42 Position(s) 71-77	Numeric	7	Return Line 33	Total Donations – Schedule D-NR, Line **26** (Must not be greater than Line **32**.)
Line 45 Position(s) 71-77	Numeric	7	Return Line 34	Subtotal – Subtract Line **33** from Line **32**.
Line 47 Position(s) 71-77	Numeric	7	Return Line 35	Amount Credited to **2015**

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 50 Position(s) 57	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit **If not applicable, leave blank.**
Line 50 Position(s) 71-77	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line **35** from Line **34**.
Line 56 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 56 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**

Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 56 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—Yes	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 56 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S. —No	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 58 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
Line 58 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = `BROW` John Bow = `BOW`

NOTE: There is an additional printed variable data field (on Return Line 26) on Page 3 of the return that is not listed above. Although that field does not need to meet any particular specifications (which is the reason it is not listed), it MUST be completed when applicable.

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

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

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

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

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

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

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

Document Identification Number: The document identification number (61584) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

Printed Variable Data Fields – IT-540B-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 37	Amount Owed: - If Line **29** < Line **19**, subtract Line **29** from Line **19** and print result here. - If Line **31** > Line **30**, subtract Line **30** from Line **31** and print result here. - If Line **34** > 0, print “0” (zero) on Lines **37** – **47**. - If Line **34** = 0, print “0” (zero) here and go to Line **38**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to ~~Louisiana Chapter of~~ the National Multiple Sclerosis Society Fund
Line 16 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
Line 18 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
Line 20 Position(s) 71-77	Numeric	7	Return Line 43	Interest – Interest Calculation worksheet, Line **5**

Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 22 Position(s) 71-77	Numeric	7	Return Line 44	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
Line 24 Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
Line 26 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 46)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 26 Position(s) 71-77	Numeric	7	Return Line 46	Underpayment Penalty for Tax Due – See Form R-210NR.
Line 28 Position(s) 71-77	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines **37** – **46**.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Credit to 2015) Position 28: Mark "0" if Line **36** = 0. Mark "1" if Line **36** > 0. (Refund) Position 29: Mark "0" if Line **47** = 0. Mark "1" if Line **47** > 0. (Balance Due) Examples: If Line 36 is $200 and Lines 35 and 47 are zero, mark "010". If Line 35 is $100, Line 36 is $200, and Line 47 is zero, mark "110".
Line 43 Position(s) 24-29	Numeric	6	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 24: Mark "0" if Line **33** = 0. Mark "1" if Line **33** > 0. Position 25: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. Position 26: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. Position 27: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. Position 28: Mark "0" if Line **41** = 0. Mark "1" if Line **41** > 0. Position 29: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Examples: If Lines 33, 39, 40, 41, and 42 are zero and Line 38 is $100, mark "010000". If Line 33 is $100, Line 40 is $200, and Lines 38, 39, 41, and 42 are zero, mark "100100".
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = `BROW` John Bow = `BOW_`

Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 55 Position(s) 21-24	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Address code examples: 1234 Main St. = `1234` 12 Main St. = `12_M` P.O. Box = `PO_B`
Line 58 Position(s) 71-74	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
Line 59 Position(s) 33-57	Alphanumeric	25	LDR's Mailing Address	If Line **47** = 0, print: PO BOX 3440 If Line **47** > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **47** = 0, print: BATON ROUGE LA 70821-3440 If Line **47** > 0, print: BATON ROUGE LA 70821-3550

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

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

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

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

Reference Points (2): 1 positioned on Line 14 in Position 47.
1 positioned on Line 53 in Position 45.

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 (61587) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

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

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

Exact Placement Specifications – IT-540B-2D Schedule F-NR and H-NR

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

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

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

Reference Points (2): 1 positioned on Line 23 in Position 39.
1 positioned on Line 57 in Position 48.

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 (61588) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

Printed Variable Data Fields – IT-540B-2D Schedule F-NR and H-NR				
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) 73-77	Numeric	5	Schedule F-NR, Line 1D	Fees for noncommercial Louisiana hunting and fishing licenses
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
Line 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Line 51 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 53 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 55 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

NOTE: There are additional printed variable data fields on Schedule F-NR and H-NR 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-540B-2D Schedule G-NR

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

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

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

Reference Points (2): 1 positioned on Line 15 in Position 38.
1 positioned on Line 27 in Position 58.

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 (61589) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

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

Printed Variable Data Fields – IT-540B-2D Schedule G-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10 Position(s) 79-80	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
Line 13 Position(s) 74-77	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by $100.
Line 21 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
Line 23 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 40%.
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 10%. (Limited to $25)
Line 32 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 4
Line 34 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
Line 36 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
Line 38 Position(s) 56-58	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7

Printed Variable Data Fields – IT-540B-2D Schedule G-NR – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 40 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
Line 42 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 42 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
Line 44 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.

NOTE: There are additional printed variable data fields on Schedule G-NR 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 blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 61581 for the Louisiana nonresident form (IT-540B-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 22 through 29 of this document.

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

Example of 2-D Barcode:

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6173<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-540B-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 **61581**.
5	Numeric	1	Specification Version	Value is **0**.
6	Variable	Variable	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data				
IT-540B-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, which may differ from the software developer ID in Field 2 above
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank.
10	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name; Provide only if the return is a joint return. Otherwise, leave blank.
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial; Provide only if the return is a joint return. Otherwise, leave blank.
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name; Provide only if the return is a joint return. Otherwise, leave blank.
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix; Provide only if the return is a joint return. Otherwise, leave blank.
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period – Example: **12312014**
24	Numeric	5	Form ID Number	Form ID Number -- **61581**
25	Numeric	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Numeric	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.

Government Specific Data (continued)

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

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

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

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
39	Numeric	5	W-2 Wages	If "1" is marked in Field **40**, enter the wages from the W-2(s). Leave blank if not applicable.
40	Numeric	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **16** must be left blank and Line **17** must be "0.") Mark "0" if not applicable.
41	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line **12**.
42	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line **33**.
43	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line **8** by Line **7**. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **without the decimal point**. Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740
44	Numeric	7	Return Line 10A	Federal Itemized Deductions
45	Numeric	5	Return Line 10B	Federal Standard Deduction

Government Specific Data (continued)				
IT-540B-2D Return (Page 2) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
46	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.
47	Numeric	1	Federal Disaster Credit Indicator	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line **10D**). Mark "0" if not applicable.
48	Numeric	7	Return Line 10D	Federal Income Tax
49	Numeric	7	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.
50	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.
51	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.
52	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**
53	Numeric	4	Return Line 13A	Federal Child Care Credit
54	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
55	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
56	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
57	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility
58	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility
59	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility
60	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility
61	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward
62	Numeric	4	Return Line 14	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by $25.
63	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**
64	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.
65	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.
66	Numeric	1	Consumer Use Tax Indicator	Consumer Use Tax (must be “1” or “2”): Mark “1” if no use tax due. Mark “2” if amount due from the Consumer Use Tax worksheet, Line 2.
67	Numeric	7	Return Line 18	Consumer Use Tax worksheet, Line **2**
68	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.
IT-540B-2D Return (Page 3)				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
69	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
70	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line **3**
71	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line **6**

Government Specific Data (continued)				
IT-540B-2D Return (Page 3) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
72	Numeric	5	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
73	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility
74	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility
75	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility
76	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** facility
77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
78	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F-NR, Line **7**
79	Numeric	7	Return Line 24	Louisiana Tax Withheld for **2014**
80	Numeric	7	Return Line 25	Credit Carried Forward from **2013**
81	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
82	Numeric	7	Return Line 27	Amount of Estimated Payments for **2014**
83	Numeric	7	Return Line 28	Amount Paid with Extension Request
84	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines **20** and **21** – **28**. Do not include Lines **20A** and **20B**.
85	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, mark “0” (zero) on Lines **30** – **37**. - If Line **29** > Line **19**, subtract Line **19** from Line **29**. Enter here. - If Line **29** < Line **19**, mark “0” (zero) on Lines **30** – **36**.
86	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line **31**. Mark “0” if not applicable.
87	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
88	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, mark “0” (zero) on Lines **32** – **37**. - If Line **31** > Line **30**, mark “0” (zero) on Lines **32** – **36,** subtract Line **30** from Line **31**, and enter the balance on Line **37**. - If Line **31** < Line **30**, subtract Line **31** from Line **30**. Enter here.
89	Numeric	7	Return Line 33	Total Donations – Schedule D-NR, Line **26**
90	Numeric	7	Return Line 34	Subtotal – Subtract Line **33** from Line **32**.
91	Numeric	7	Return Line 35	Amount of Overpayment Credited to **2015**
92	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit **If the amount in Field 93 = 0, leave this field blank.**
93	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line **35** from Line **34**.

Government Specific Data (continued)

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

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

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
98	Numeric	7	Return Line 37	Amount Owed: - If Line **29** < Line **19**, subtract Line **29** from Line **19**. Enter here. - If Line **31** > Line **30**, subtract Line **30** from Line **31**. Enter here. - If Line **34** > 0, mark "0" on Lines **37** – **46**.
99	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
100	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
101	Numeric	7	Return Line 40	Additional Donation to ~~Louisiana Chapter of~~ the National Multiple Sclerosis Society Fund
102	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
103	Numeric	7	Return Line 42	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
104	Numeric	7	Return Line 43	Interest – Interest Calculation worksheet, Line **5**
105	Numeric	7	Return Line 44	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
106	Numeric	7	Return Line 45	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
107	Numeric	1	Farmer Indicator (Return Line 46)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line **46**. Mark "0" if not applicable.
108	Numeric	7	Return Line 46	Underpayment Penalty for Tax Due – See Form R-210NR
109	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines **37** – **45**.
110	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Credit to 2015) 2nd Digit: Mark "0" if Line **36** = 0. Mark "1" if Line **36** > 0. (Refund) 3rd Digit: Mark "0" if Line **47** = 0. Mark "1" if Line **47** > 0. (Balance Due) Examples: If Line 36 is $200 and Lines 35 and 47 are zero, mark "010". If Line 35 is $100, Line 36 is $200, and Line 47 is zero, mark "110".

Government Specific Data (continued)

IT-540B-2D Return (Page 4) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
111	Numeric	6	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1st Digit: Mark "0" if Line **33** = 0. Mark "1" if Line **33** > 0. 2nd Digit: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. 3rd Digit: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. 4th Digit: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. 5th Digit: Mark "0" if Line **41** = 0. Mark "1" if Line **41** > 0. 6th Digit: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Examples: If Lines 33, 39, 40, 41, and 42 are zero and Line 38 is $100, mark "010000". If Line 33 is $100, Line 40 is $200, Line 42 is $50, and Lines 38, 39, and 41 are zero, mark "100101".
112	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
113	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`
114	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`
115	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.

IT-540-2D Schedule D-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
116	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line **32**
117	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
118	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
119	Numeric	5	Schedule D-NR, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
120	Numeric	5	Schedule D-NR, Line 5	START Program
121	Numeric	5	Schedule D-NR, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
122	Numeric	5	Schedule D-NR, Line 7	Louisiana Cancer Trust Fund
123	Numeric	5	Schedule D-NR, Line 8	Louisiana Animal Welfare Commission
124	Numeric	5	Schedule D-NR, Line 9	National Lung Cancer Partnership

Government Specific Data (continued)

IT-540-2D Schedule D-NR – continued

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

IT-540B-2D Schedule F-NR and H-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
142	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
143	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
144	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
145	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
146	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
147	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
148	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
149	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
150	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
151	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
152	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
153	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
154	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability – See Federal Income Tax Deduction worksheet.
155	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
156	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

IT-540B-2D Schedule G-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
157	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
158	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by $100.

Government Specific Data (continued)				
IT-540B-2D Schedule G-NR – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
159	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
160	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 40%.
161	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
162	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 10%. (Limited to $25)
163	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
164	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 10
165	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-character credit code.
166	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
167	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-character credit code.
168	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
169	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-character credit code.
170	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7
171	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-character credit code.
172	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
173	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-character credit code.
174	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
175	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.
Trailer				
176	Indicates the end of the data file. Value is ***EOD***.			

Modulus 10 Self-check Digit Computation:

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

Example:

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

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540B-2D must use the scenarios that are found on Pages 32 through 72 of this document. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540B-2D will begin December 18, 2014. All test documents must be submitted to the department on or before January 15, 2015. Test submissions should be sent to:

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

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

TEST SCENARIO **1**

Your approved Developer ID must be here.

DEV ID 0000

IT-540B-2D (Page 1 of 4)

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change: THOMAS J HOOVER

Taxpayer SSN: 513728439

Decedent Filing:

Spouse SSN:

Spouse Decedent:

10098 LOUISIANA ST

Amended Return: X

WAVELAND MS 39520-7342

Telephone:

NOL Carryback: X

Taxpayer DOB: 02191967

Spouse DOB:

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

1

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

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

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

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

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

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	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

61581

Social Security Number 513728439

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

Mark this box and enter zero "0" on Lines 7 through 17.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	76163
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	31393
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	4121
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box. X	10D	12363
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	12363
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	5095
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	26298
12	YOUR LOUISIANA INCOME TAX	12	765

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13C	0
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	580
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	580
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	185
18	CONSUMER USE TAX No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2.	18	120
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	305

HOOV

61582

Social Security Number 513728439

REFUNDABLE TAX CREDITS

20	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	70
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. ACME, LLC	26	400
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	470
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	165
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	31	4
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	161
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.	34	161
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX **CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. **REFUND** 2 Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	36	161

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

HOOV

61583

Social Security Number 513728439

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	0

IMPORTANT!

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

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

Status 010

Contribution and Donation 000000

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 36.

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 HOOV Address 1009

FOR OFFICE USE ONLY

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

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

SPEC CODE

61584

Social Security Number 513728439

SCHEDULE F-NR – 2014 REFUNDABLE TAX 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 total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D**

Additional Refundable Credits

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

	Credit Description	Code	Amount of Credit Claimed
2			2
3			3
4			4
5			5
6			6
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7

SCHEDULE H-NR – 2014 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	11363
2	Enter the amount of federal disaster credits allowed by IRS.	2	1000
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3	12363

Social Security Number 513728439

SCHEDULE G-NR – 2014 NONREFUNDABLE TAX CREDITS

1 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
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☐
1C	Dependent *	☐	☐	☐	☐

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	0
1E	Multiply Line 1D by $100.	1E	0

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	200
2B	Multiply Line 2A by 40 percent.	2B	80

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
4	ORGAN DONATION	202	4	500
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0

10 **OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15. **10** 580

Social Security Number 513728439

2014 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	28,400	28,400
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	36,000	0
8	Social Security benefits		
9	Other income	15,270	0
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	79,670	28,400
11	Total Adjustments to Income	3,507	2,007
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	76,163	26,393

2014 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		5,000
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		31,393

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		0
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		31,393

TEST SCENARIO **2**

Your approved Developer ID must be here.

DEV ID 0000

IT-540B-2D (Page 1 of 4)

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change: ALTON SEED

Taxpayer SSN: 555678905

Decedent Filing: JACKIE SEED

Spouse SSN: 123564356

Spouse Decedent: PO BOX 123

Amended Return: X

WILSON TX 79381-0123

Telephone

NOL Carryback: X

Taxpayer DOB: 07021964

Spouse DOB: 09221968

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

2

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

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

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

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

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

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	
6B	X	Spouse	65 or older	X	Blind

Total of 6A & 6B: 3

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)*
LINDA SEED	400-55-3015	DAUGHTER	07/06/1998
JOSH SEED	400-00-1015	SON	08/12/2003
ANDREW SEED	400-00-5015	SON	05/14/2008

IMPORTANT!

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

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

61581

Social Security Number 555678905

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

Mark this box and enter zero "0" on Lines 7 through 17.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	167610
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	87110
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	5197
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	15472
10B	FEDERAL STANDARD DEDUCTION	10B	12400
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	3072
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	24110
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	27182
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	14126
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	72984
12	YOUR LOUISIANA INCOME TAX	12	2284

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	600
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	25
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13C	0
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 1 4 0 3 0 2 0	13D	50
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13E	0
14	EDUCATION CREDIT	14	75
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	100
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	250
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	2034
18	CONSUMER USE TAX — No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2.	18	60
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	2094

SEED

Social Security Number 555678905

REFUNDABLE TAX CREDITS

20	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	125
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	1150

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.**	24	60
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	100
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership.	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	600
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	2035
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	0
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	0
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	0
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	**REFUND**	36	0

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

SEED

61583

Social Security Number 555678905

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	59
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	5
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	10
40	**ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	15
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	20
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	25
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	134

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 011111

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 36.

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 SEED Address PO B

FOR OFFICE USE ONLY

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

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

SPEC CODE

61584

Social Security Number 555678905

SCHEDULE F-NR – 2014 REFUNDABLE TAX CREDITS

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

1A Yourself X Date of Birth (MM/DD/YYYY) 07/02/1964 Driver's License number 7926740 State of issue TX
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 JOSH SEED Date of Birth (MM/DD/YYYY) 08/12/2003
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 150

Additional Refundable Credits

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

	Credit Description	Code		Amount of Credit Claimed
2	SOLAR ENERGY SYSTEMS -- LEASED	74F	2	1000
3			3	0
4			4	0
5			5	0
6			6	0
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7	1150

SCHEDULE H-NR – 2014 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
2	Enter the amount of federal disaster credits allowed by IRS.	2
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3

Social Security Number 555678905

SCHEDULE G-NR – 2014 NONREFUNDABLE TAX CREDITS

1 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
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☒
1C	Dependent *	☐	☐	☐	☐

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	1
1E	Multiply Line 1D by $100.	1E	100

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	0
2B	Multiply Line 2A by 40 percent.	2B	0

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
4			4	0
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0

10	**OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.	10	100

Social Security Number 555678905

2014 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	75,000	
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	96,422	96,422
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income	3,000	3,000
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	174,422	99,422
11	Total Adjustments to Income	6,812	6,812
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	167,610	92,610

2014 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		92,610

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,500
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		5,500
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		87,110

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

Your Name	Your Social Security Number
ALTON SEED	555678905

I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. 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 student 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	LINDA SEED	AIRLINE HIGH SCHOOL			X
B	JOSH SEED	PROVIDENCE CLASSICAL ACADEMY	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		7,400				
School Uniforms	200	250				
Textbooks, or Other Instructional Materials	450	1,300				
Supplies	350	200				
Total *(add amounts in each column)*	1,000	9,150				
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.	500	5,000				

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

Enter the total **Elementary and Secondary School Tuition Deduction.**	$ 5,000
Enter the total **Educational Expenses for Home-Schooled Children Deduction.**	$
Enter the total **Educational Expenses for a Quality Public Education Deduction.**	$ 500
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	$ 5500

61556

TEST SCENARIO **3**

Your approved Developer ID must be here.

DEV ID 0000

IT-540B-2D (Page 1 of 4)

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

DONALD PORTER

298 15TH ST

PORT ARTHUR TX 77640-4166

Taxpayer DOB 07181977

Spouse DOB

Taxpayer SSN 567102345

Spouse SSN 343213434

Telephone 4095550001

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

3

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

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

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

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

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

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	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)*
DAFFY PORTER	678-90-7234	SON	11/30/2006

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

61581

Social Security Number 567102345

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

Mark this box and enter zero "0" on Lines 7 through 17.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	1508749
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	168249
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1115
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	87238
10B	FEDERAL STANDARD DEDUCTION	10B	6200
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	81038
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	540665
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	621703
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	69320
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	98929
12	YOUR LOUISIANA INCOME TAX	12	4674

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13C	0
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	0
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	0
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	4674
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	4674

PORT

61582

Social Security Number 567102345

REFUNDABLE TAX CREDITS

20	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	1000

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership.	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	1500
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	2500
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	0
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	0
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	0
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	**REFUND**	36	0

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

PORT

61583

Social Security Number 567102345

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	2174
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	89
44	DELINQUENT FILING PENALTY	44	109
45	DELINQUENT PAYMENT PENALTY	45	543
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	46	59
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	2974

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 000000

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 36.

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 (409) 999-1234	Date

Name PORT Address 298

FOR OFFICE USE ONLY

Field Flag

721234567

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

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

SPEC CODE

61584

Social Security Number 567102345

SCHEDULE F-NR – 2014 REFUNDABLE TAX 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 total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 0

Additional Refundable Credits

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

	Credit Description	Code		Amount of Credit Claimed
2	CONVERSION OF VEHICLE TO ALTERNATIVE FUEL	71F	2	1000
3			3	0
4			4	0
5			5	0
6			6	0
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7	1000

SCHEDULE H-NR – 2014 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**

2 Enter the amount of federal disaster credits allowed by IRS. **2**

3 Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D. **3**

Social Security Number 567102345

2014 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	1,225,500	
2	Taxable interest	115,000	
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	170,533	170,533
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	1,511,033	170,533
11	Total Adjustments to Income	2,284	2,284
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	1,508,749	168,249

2014 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		168,249

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		0
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		168,249

TEST SCENARIO **4**

Your approved Developer ID must be here.

DEV ID 0000

IT-540B-2D (Page 1 of 4)

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing X

Spouse Decedent

Amended Return

NOL Carryback

JASON GREENLY SR

196 APARTMENT COURT DR APT 190

BATON ROUGE LA 70806-4483

Taxpayer SSN 372843951

Spouse SSN

Telephone

Taxpayer DOB 12011944

Spouse DOB

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

4

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

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

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

Enter a **"4"** in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

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

6 **EXEMPTIONS:**

6A	X Yourself	X 65 or older	Blind	Total of 6A & 6B	2
6B	Spouse	65 or older	Blind		

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 2

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*
JOHN GREENLY	555-45-6298	GRANDSON	03/15/1999
JAMES GREENLY	555-46-2698	GRANDSON	04/19/2009

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

61581

Social Security Number 372843951

If you are not required to file a federal return, indicate wages here. **Mark this box and enter zero "0" on Lines 7 through 17.**

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	24000
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	2500
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1041
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	0
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	0
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	0
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	2500
12	YOUR LOUISIANA INCOME TAX	12	25

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13C	0
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13E	0
14	EDUCATION CREDIT	14	25
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	100
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	125
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	0
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2:	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18	19	0

GREE

61582

Social Security Number 372843951

REFUNDABLE TAX CREDITS

20	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	90
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	600
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	600
21	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 1	21	45
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.**	24	150
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	285
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	285
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	285
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	120

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	165
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX	**CREDIT**	35	65
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	**REFUND** 3	36	100

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings X

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

Routing Number 063100277

Account Number ABC1234567

GREE

61583

Social Security Number 372843951

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	0

IMPORTANT!

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

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

Status 110

Contribution and Donation 100000

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 36.

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) 923-1000	Date

Name GREE Address 196

FOR OFFICE USE ONLY

Field Flag

724563219

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

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

SPEC CODE

61584

Social Security Number 372843951

SCHEDULE D-NR – 2014 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

1	**Adjusted Overpayment** - From Form IT-540B-2D, Line 32	1	285

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

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33.	26	120

61587

Social Security Number 372843951

SCHEDULE G-NR – 2014 NONREFUNDABLE TAX CREDITS

1 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
1A	Yourself	X			
1B	Spouse				
1C	Dependent *				

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	1
1E	Multiply Line 1D by $100.	1E	100

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	0
2B	Multiply Line 2A by 40 percent.	2B	0

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
4			4	0
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0

10	**OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.	10	100

61589

Social Security Number 372843951

2014 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	6,000	3,000
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.	17,000	17,000
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits	1,000	
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	24,000	20,000
11	Total Adjustments to Income		
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	24,000	20,000

2014 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		20,000

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: 07/01/2001 Spouse date retired:		6,500
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: Spouse date retired:		
19	Federal Retirement Benefits – Date retired: Taxpayer Spouse:		
20	Other Retirement Benefits – Date retired: Taxpayer Spouse: Provide name or statute:		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: BANK OF AMERICA		6,000
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,000
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify:		
32	**Total Exempt Income** – Add lines 16 through 31.		17,500
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		2,500

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

Your Name	Your Social Security Number
JASON GREENLY SR	372843951

I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. 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 student 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	JOHN GREENLY	CATHOLIC HIGH SCHOOL	X		
B					
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	5,200					
School Uniforms	100					
Textbooks, or Other Instructional Materials	450					
Supplies	200					
Total *(add amounts in each column)*	5,950					
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or $5,000 whichever is less.	5,000					

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 total **Elementary and Secondary School Tuition Deduction.**	$ 5,000
Enter the total **Educational Expenses for Home-Schooled Children Deduction.**	$
Enter the total **Educational Expenses for a Quality Public Education Deduction.**	$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	$ 5,000

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

Your name	Social Security Number
JASON GREENLY SR	372843951

Your Federal Adjusted Gross Income must be $25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form.

1. **Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided the 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 the IRS 2014 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

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.)	
TINY TOTS DAY CARE	1234 FLORIDA BLVD BATON ROUGE LA 70806	72-5555555	600	.00
				.00
				.00
				.00
				.00

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

E		F	G	
Qualifying person's name First	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2013 for the person listed in column E	
JAMES	GREENLY	555-46-2698	600	.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-540B-2D, Line 20A.	3	600	.00
4	Enter your earned income.	4	6,000	.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	6,000	.00
6	Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B-2D, Line 20B.	6	600	.00
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7.	7	24,000	.00
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.	8	X . 30	

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

9	Multiply Line 6 by the decimal amount on Line 8 and enter the result here.	9	180	.00
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50	
11	Enter this amount on Form IT-540B-2D, Line 20.	11	90	.00

61565

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

Your name	Social Security Number
JASON GREENLY SR	372843951

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 $25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540B-2D, Line 20.

1. Enter the amount of 2014 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 90 .00

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

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

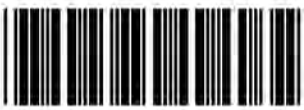
2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility		and multiply the number by 2.0	(i)	
Four Star Facility		and multiply the number by 1.5	(ii)	
Three Star Facility		and multiply the number by 1.0	(iii)	
Two Star Facility	1	and multiply the number by .50	(iv)	0 . 5

3. Add lines (i) through (iv) and enter the result here. Be sure to include the decimal. . . . . 3 0 . 5

4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B-2D, Line 21. . . . . 4 45 .00

On Form IT-540B-2D, Line 21, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated Star rated facility.



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TEST SCENARIO **5**

Your approved Developer ID must be here.

DEV ID 0000

IT-540B-2D (Page 1 of 4)

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

BENNIE SMITH

Taxpayer SSN 254152423

Spouse SSN

1310 PEABODY AVE

DALLAS TX 75215-3265

Telephone

Taxpayer DOB 11111970

Spouse DOB

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

5

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

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

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

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

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

6 **EXEMPTIONS:**

6A	X Yourself	65 or older	Blind	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)*
BARRY SMITH	254-16-3534	SON	12/08/2007

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

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Social Security Number 254152423

If you are not required to file a federal return, indicate wages here. 500 **Mark this box and enter zero "0" on Lines 7 through 17.** X

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	0
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	0
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	0
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	0
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	0
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	0
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	0
12	YOUR LOUISIANA INCOME TAX	12	0

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13C	0
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	0
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	0
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	0
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2:	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18	19	0

SMIT

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Social Security Number 254152423

REFUNDABLE TAX CREDITS

20	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	75
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.**	24	15
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	25
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	115
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	115
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	115
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	15

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	100
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	**REFUND** 1	36	100

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

SMIT

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Social Security Number 254152423

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	0

IMPORTANT!

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

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

Status 010

Contribution and Donation 100000

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 36.

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 SMIT Address 1310

FOR OFFICE USE ONLY

☐ Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

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

SPEC CODE

61584

Social Security Number 254152423

SCHEDULE D-NR – 2014 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

1	**Adjusted Overpayment** - From Form IT-540B-2D, Line 32	1	115

2	**The Military Family Assistance Fund**	2	0	14	Louisiana Association of United Ways/LA 2-1-1	14	0
3	**Coastal Protection and Restoration Fund**	3	0	15	Center of Excellence for Autism Spectrum Disorder	15	0
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	4	15	16	Alliance for the Advancement of End of Life Care	16	0
5	The START Program	5	0	17	American Red Cross	17	0
6	Wildlife Habitat and Natural Heritage Trust Fund	6	0	18	New Opportunities Waiver Fund	18	0
7	Louisiana Cancer Trust Fund	7	0	19	Friends of Palmetto Island State Park	19	0
8	Louisiana Animal Welfare Commission	8	0	20	Dreams Come True, Inc.	20	0
9	National Lung Cancer Partnership	9	0	21	Louisiana Coalition Against Domestic Violence, Inc.	21	0
10	National Multiple Sclerosis Society Fund	10	0	22	Decorative Lighting on the Crescent City Connection	22	0
11	Louisiana Food Bank Association	11	0	23	Operation and Maintenance of the New Orleans Ferries	23	0
12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	0	24	Louisiana National Guard Honor Guard for Military Funerals	24	0
13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	0	25	Bastion Community of Resillence	25	0

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33.	26	15