

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

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

Changes	Moved from
Additions	Moved to
Deletions	

General Requirements

The 2015 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 21 of this document and a **2-D barcode** as specified on Pages 22 through 32 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 21 of this document and meet the following criteria:

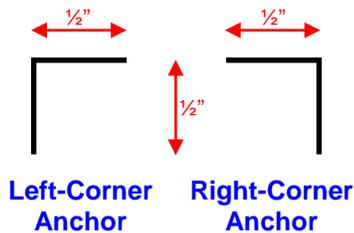
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar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

2015 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	61681
IT-540B-2D Return, Page 2	61682
IT-540B-2D Return, Page 3	61683
IT-540B-2D Return, Page 4	61684
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	61685
IT-540B-2D Schedule D-NR	61686
IT-540B-2D Schedule F-NR <u>and H-NR</u>	61687
IT-540B-2D Schedule G-NR	61688
<u>IT-540B-2D Schedule H-NR</u>	<u>61689</u>
IT-540B-2D School Expense Deduction Worksheet.....	61656
IT-540B-2D Refundable Child Care Credit Worksheet.....	61665
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61666

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 6, 9, 12, 15, 17, 19, and 21 of this document. These marks must be printed as follows:

Anchor: 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:

2015 Return / Schedule / Worksheet	Barcode
IT-540B-2D Return, Page 1	61681
IT-540B-2D Return, Page 2	61682
IT-540B-2D Return, Page 3	61683
IT-540B-2D Return, Page 4	61684
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	61685
IT-540B-2D Schedule D-NR	61686
IT-540B-2D Schedule F-NR <u>and H-NR</u>	61687
IT-540B-2D Schedule G-NR	61688
<u>IT-540B-2D Schedule H-NR</u>	<u>61689</u>
IT-540B-2D School Expense Deduction Worksheet.....	61656
IT-540B-2D Refundable Child Care Credit Worksheet.....	61665
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61666

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

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

- 2015 Nonresident and Part-Year Resident (NPR) Worksheet
- 2015 Louisiana School Expense Deduction Worksheet
- 2015 Louisiana Refundable Child Care Credit Worksheet
- 2015 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:

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	61685
IT-540B-2D School Expense Deduction Worksheet.....	61656
IT-540B-2D Refundable Child Care Credit Worksheet.....	61665
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61666

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 (61681) 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 1)

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers must appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number must be provided, even if the filing status is married filing separately. If not married, leave blank.
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	
Line 8 Position(s) 15-57	Alphanumeric	43	Primary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable.
Line 10 Position(s) 15-57	Alphanumeric	43	Secondary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428

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) 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 (61682) 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 – 16.
Line 10 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 69-77	Numeric	9	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) 55	Alpha	1	Federal Disaster Credit Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 70-77	Numeric	8	Return Line 10D	Federal Income Tax	
Line 26	Position(s) 70-77	Numeric	8	Return Line 10E	Total Deductions – Add Lines 10C and 10D .	
Line 28	Position(s) 70-77	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9 .	
Line 30	Position(s) 69-77	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8 .	
Line 32	Position(s) 70-77	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line 1	
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 46	Position(s) 71-77	Numeric	7	Return Line 14	Other Nonrefundable Tax Credits – Schedule G-NR, Line 10	
Line 48	Position(s) 71-77	Numeric	7	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 13B – 14 .	
Line 53	Position(s) 71-77	Numeric	7	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 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 17	Consumer Use Tax worksheet, Line 2	
Line 57	Position(s) 71-77	Numeric	7	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17 .	

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 10 in Position 56.
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 (61683) 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 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
Line 10 Position(s) 74-77	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
Line 12 Position(s) 74-77	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6
Line 15 Position(s) 74-77	Numeric	4	Return Line 20	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 20)	Number of dependents who attended a 5-star facility
Line 16 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility
Line 16 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility
Line 16 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility

Use "0"
(zero) as
the
default.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 18 Position(s) 48-54	Numeric	7	Return Line 21A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
Line 18 Position(s) 71-77	Numeric	7	Return Line 21	Louisiana Citizens Insurance Credit – Multiply Line 21A by 72% (0.72).
Line 20 Position(s) 71-77	Numeric	7	Return Line 22	Other Refundable Tax Credits – Schedule F-NR, Line 7
Line 23 Position(s) 71-77	Numeric	7	Return Line 23	Louisiana Tax Withheld for 2015
Line 25 Position(s) 71-77	Numeric	7	Return Line 24	Credit Carried Forward from 2014
Line 27 Position(s) 71-77	Numeric	7	Return Line 25	Paid by Composite Partnership Filing
Line 29 Position(s) 71-77	Numeric	7	Return Line 26	Amount of Estimated Payments for 2015
Line 31 Position(s) 71-77	Numeric	7	Return Line 27	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 28	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 27. (Do not include Lines 19A, 19B, and 21A.)
Line 36 Position(s) 71-77	Numeric	7	Return Line 29	Overpayment: - If Line 28 = Line 18, print "0" (zero) on Lines 29 – 36 and go to Line 37. - If Line 28 > Line 18, subtract Line 18 from Line 28 and print result here. - If Line 28 < Line 18, print "0" (zero) on Lines 29 – 35 and go to Line 36.
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 30)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 30	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 31	Adjusted Overpayment: - If Line 30 = Line 29, print "0" (zero) on Lines 31 – 36 and go to Line 37. - If Line 30 > Line 29, print "0" (zero) on Lines 31 – 35 and go to Line 36. - If Line 30 < Line 29, subtract Line 30 from Line 29 and print result here.
Line 42 Position(s) 71-77	Numeric	7	Return Line 32	Total Donations – Schedule D-NR, Line 25 (Must not be greater than Line 31.)
Line 45 Position(s) 71-77	Numeric	7	Return Line 33	Subtotal – Subtract Line 32 from Line 31.
Line 47 Position(s) 71-77	Numeric	7	Return Line 34	Amount Credited to 2016
Line 50 Position(s) 57	Numeric	1	Refund Option (Return Line 35)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit If not applicable, leave blank.
Line 50 Position(s) 71-77	Numeric	7	Return Line 35	Amount to be Refunded – Subtract Line 34 from Line 33.
Line 56 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank.
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-540B-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 25](#)) 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 18** in Position 50.
1 positioned on Line 53 in Position 27.

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

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

Document Identification Number: The document identification number (**61684**) 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 36	Amount Owed: - If Line 28 < Line 18 , subtract Line 28 from Line 18 and print result here. - Else if Line 30 > Line 29 , subtract Line 29 from Line 30 and print result here. - Else if Line 33 >= 0, print "0" (zero) here and go to Line 37.
Line 10 Position(s) 71-77	Numeric	7	Return Line 37	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 38	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to the National Multiple Sclerosis Society Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
Line 18 Position(s) 71-77	Numeric	7	Return Line 41	Interest – Interest Calculation worksheet, Line 5

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 20 Position(s) 71-77	Numeric	7	Return Line 42	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 22 Position(s) 71-77	Numeric	7	Return Line 43	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 24 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 44)	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.
Line 24 Position(s) 71-77	Numeric	7	Return Line 44	Underpayment Penalty for Tax Due – See Form R-210NR.
Line 26 Position(s) 71-77	Numeric	7	Return Line 45	Balance Due Louisiana – Add Lines 36 – 44.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark “0” if Line 34 = 0. Mark “1” if Line 34 > 0. (Credit to 2016) Position 28: Mark “0” if Line 35 = 0. Mark “1” if Line 35 > 0. (Refund) Position 29: Mark “0” if Line 45 = 0. Mark “1” if Line 45 > 0. (Balance Due) Examples: If Line 35 is \$200 and Lines 34 and 45 are zero, mark “010”. If Line 34 is \$100, Line 35 is \$200, and Line 45 is zero, mark “110”.
Line 43 Position(s) 25-29	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 25: Mark “0” if Line 32 = 0. Mark “1” if Line 32 > 0. Position 26: Mark “0” if Line 37 = 0. Mark “1” if Line 37 > 0. Position 27: Mark “0” if Line 38 = 0. Mark “1” if Line 38 > 0. Position 28: Mark “0” if Line 39 = 0. Mark “1” if Line 39 > 0. Position 29: Mark “0” if Line 40 = 0. Mark “1” if Line 40 > 0. Position 29: Mark “0” if Line 42 = 0. Mark “1” if Line 42 > 0. Examples: If Lines 32, 38, 39, and 40 are zero and Line 37 is \$100, mark “01000”. If Line 32 is \$100, Line 39 is \$200, and Lines 37, 38, and 40 are zero, mark “10010”.
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer’s FEIN/ PTIN/SSN	Preparer’s FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_

Printed Variable Data Fields – IT-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 45 = 0, print: PO BOX 3440 If Line 45 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 45 = 0, print: BATON ROUGE LA 70821-3440 If Line 45 > 0, print: BATON ROUGE LA 70821-3550

Exact Placement Specifications – IT-540B-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 (61686) 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 D-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 14 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line 31
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	National Multiple Sclerosis Society Fund
Line 32 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 9	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 34 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 36 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 11	Louisiana Association of United Ways / LA 2-1-1

Printed Variable Data Fields – IT-540B-2D Schedule D-NR – 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 38	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 12		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 40	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 13		Dreams Come True
Line 18	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 14		Louisiana Coalition Against Domestic Violence, Inc.
Line 20	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 15		Decorative Lighting on the Crescent City Connection
Line 22	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 16		Operation and Maintenance of the New Orleans Ferries
Line 24	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 17		Louisiana National guard Honor Guard for Military Funerals
Line 26	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18		Bastion Community of Resilience
Line 28	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 19		Louisiana Youth Leadership Seminar Corporation
Line 30	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 20		Lighthouse for the Blind in New Orleans
Line 32	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 21		Louisiana Association for the Blind
Line 34	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 22		Louisiana Center for the Blind
Line 36	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 23		Affiliated Blind of Louisiana, Inc.
Line 38	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 24		Louisiana State Troopers Charities, Inc.
Line 43	Position(s) 71-77	Numeric	7	Schedule D-NR, Line 25		Total Donations – Add Lines 2 – 24. 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 7** in **Position 51**.
1 positioned on **Line 37** in **Position 55**.

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

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

Document Identification Number: The document identification number (**61687**) 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 22 Position(s) 53-57	Numeric	5	Schedule F-NR, Line 1D	Fees for noncommercial Louisiana hunting and fishing licenses	
Line 22 Position(s) 73-77	Numeric	5	Schedule F-NR, Line 1E	Reduced credit for hunting and fishing licenses fees – Multiply Line 1D by 72% (0.72).	
Line 27 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.	
Line 27 Position(s) 51-57	Numeric	7	Schedule F-NR, Line 2A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 27 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.	
Line 29 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.	
Line 29 Position(s) 51-57	Numeric	7	Schedule F-NR, Line 3A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.	
Line 31 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.	
Line 31 Position(s) 51-57	Numeric	7	Schedule F-NR, Line 4A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 31 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.	
Line 33 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.	
Line 33 Position(s) 51-57	Numeric	7	Schedule F-NR, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.	

Printed Variable Data Fields – IT-540B-2D Schedule F- NR and H-NR – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 35 Position(s) 36-38	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.	
Line 35 Position(s) 51-57	Numeric	7	Schedule F-NR, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 35 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.	
Line 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1E and 2 – 6.	
Line 41 Position(s) 30-55	Alphanumeric	26	Schedule F-NR, Line 8	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 2 through 6 that are recorded in the Tax Credit Registry.	
Line 44 Position(s) 30-55	Alphanumeric	26	Schedule F-NR, Line 9		
Line 47 Position(s) 30-55	Alphanumeric	26	Schedule F-NR, Line 10		
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 47** 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 (**61688**) 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 \$72 .
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 29% (0.29) .
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Eligible Federal Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 7.2% (0.72) . (Limited to \$18)
Line 33 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 33 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 4A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.
Line 33 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 5A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.

Printed Variable Data Fields – IT-540B-2D Schedule G-NR – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 35 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 5	Enter amount of credit allowed. See instructions.	
Line 37 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 37 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 6A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 37 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 6	Enter amount of credit allowed. See instructions.	
Line 39 Position(s) 36-38	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 39 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 7A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 39 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 7	Enter amount of credit allowed. See instructions.	
Line 41 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 41 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 8A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 41 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 8	Enter amount of credit allowed. See instructions.	
Line 43 Position(s) 36-38	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 43 Position(s) 51-57	Numeric	7	Schedule G-NR, Line 9A	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	
Line 43 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 9	Enter amount of credit allowed. See instructions.	
Line 45 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.	
Line 49 Position(s) 29-54	Alphanumeric	26	Schedule G, Line 11	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 4 through 9 that are recorded in the Tax Credit Registry.	
Line 52 Position(s) 29-54	Alphanumeric	26	Schedule G, Line 12		
Line 55 Position(s) 29-54	Alphanumeric	26	Schedule G, Line 13		
Line 58 Position(s) 29-54	Alphanumeric	26	Schedule G, Line 14		

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.

Exact Placement Specifications – IT-540-2D [Schedule 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 7 in Position 58.
 1 positioned on Line 32 in Position 39.

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 (61689) 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 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 26 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 28 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 30 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

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 **61681** 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 24 through 32 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 61681 .
5	Numeric	1	Specification Version	Value is 0 .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
IT-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
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period – Example: 12312015
24	Numeric	5	Form ID Number	Form ID Number -- 61681
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.

Government Specific Data (continued)

IT-540B-2D Return (Page 1) – continued					
Field No.	Field Type	Max. Field Length	Field Name	Comments	
27	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
28	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
29	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
30	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
31	Numeric	8	Spouse's Date of Birth		
32	Numeric	1	Filing Status		
33	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	NOTE: Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.
34	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	
35	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	
36	Binary	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	
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). If "0" is marked in Field 40 , leave blank.	
40	Binary	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 federal return is required.	
41	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12 .	
42	Numeric	9	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	Binary	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	8	Return Line 10D	Federal Income Tax
49	Numeric	8	Return Line 10E	Total Deductions – Add Lines 10C and 10D .
50	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9 .
51	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8 .
52	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line 1
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.
62	Numeric	7	Return Line 14	Other Nonrefundable Tax Credits – Schedule G-NR, Line 10
63	Numeric	7	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 13B – 14 .
64	Numeric	7	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 from Line 12 .
65	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.
66	Numeric	7	Return Line 17	Consumer Use Tax worksheet, Line 2
67	Numeric	7	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17 .
IT-540B-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
68	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
69	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
70	Numeric	4	Return Line 19B	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
71	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
72	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a 5-star facility
73	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility
74	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility
75	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility
76	Numeric	7	Return Line 21A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
77	Numeric	7	Return Line 21	Louisiana Citizens Insurance Credit
78	Numeric	7	Return Line 22	Other Refundable Tax Credits – Schedule F-NR, Line 7
79	Numeric	7	Return Line 23	Louisiana Tax Withheld for 2015
80	Numeric	7	Return Line 24	Credit Carried Forward from 2014
81	Numeric	7	Return Line 25	Paid by Composite Partnership Filing
82	Numeric	7	Return Line 26	Amount of Estimated Payments for 2015
83	Numeric	7	Return Line 27	Amount Paid with Extension Request
84	Numeric	7	Return Line 28	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 27 . Do not include Lines 19A, 19B, and 21A .
85	Numeric	7	Return Line 29	Overpayment: <ul style="list-style-type: none"> - If Line 28 = Line 18, mark "0" (zero) on Lines 29 – 36 and go to Line 37. - If Line 28 > Line 18, subtract Line 18 from Line 28. Enter here. - If Line 28 < Line 18, mark "0" (zero) on Lines 29 – 35 and go to Line 36.
86	Binary	1	Farmer Indicator (Return Line 30)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 30 . Mark "0" if not applicable.
87	Numeric	7	Return Line 30	Underpayment Penalty for Estimated Tax – See Form R-210NR.
88	Numeric	7	Return Line 31	Adjusted Overpayment: <ul style="list-style-type: none"> - If Line 30 = Line 29, mark "0" (zero) on Lines 31 – 36 and go to Line 37. - If Line 30 > Line 29, mark "0" (zero) on Lines 31 – 35, subtract Line 29 from Line 30, and enter the balance on Line 36. - If Line 30 < Line 29, subtract Line 30 from Line 29. Enter here.
89	Numeric	7	Return Line 32	Total Donations – Schedule D-NR, Line 25
90	Numeric	7	Return Line 33	Subtotal – Subtract Line 32 from Line 31 .
91	Numeric	7	Return Line 34	Amount of Overpayment Credited to 2016
92	Numeric	1	Refund Option (Return Line 35)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit If the amount in Field 93 = 0, leave this field blank.
93	Numeric	7	Return Line 35	Amount to be Refunded – Subtract Line 34 from Line 33 .

Government Specific Data (continued)

IT-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	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark "1" if yes. Mark "0" if no. If not applicable, leave blank.
96	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) If not applicable, leave blank.
97	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank.
IT-540B-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
98	Numeric	7	Return Line 36	Amount Owed: - If Line 28 < Line 18, subtract Line 28 from Line 18. Enter here. - Else, if Line 30 > Line 29, subtract Line 29 from Line 30. Enter here. - Else, if Line 33 > 0, enter "0" on Lines 36 – 45. - Else, if Line 33 = 0, enter "0" here and go to Line 37.
99	Numeric	7	Return Line 37	Additional Donation to Military Family Assistance Fund
100	Numeric	7	Return Line 38	Additional Donation to Coastal Protection and Restoration Fund
101	Numeric	7	Return Line 40	Additional Donation to the National Multiple Sclerosis Society Fund
101	Numeric	7	Return Line 39	Additional Donation to Louisiana Food Bank Association
102	Numeric	7	Return Line 40	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
103	Numeric	7	Return Line 41	Interest – Interest Calculation worksheet, Line 5
104	Numeric	7	Return Line 42	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
105	Numeric	7	Return Line 43	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
106	Numeric	1	Farmer Indicator (Return Line 44)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 44. Mark "0" if not applicable.
107	Numeric	7	Return Line 44	Underpayment Penalty for Tax Due – See Form R-210NR
108	Numeric	7	Return Line 45	Balance Due Louisiana – Add Lines 36 – 44.
109	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 34 = 0. Mark "1" if Line 34 > 0. (Credit to 2016) 2 nd Digit: Mark "0" if Line 35 = 0. Mark "1" if Line 35 > 0. (Refund) 3 rd Digit: Mark "0" if Line 45 = 0. Mark "1" if Line 45 > 0. (Balance Due) Examples: If Line 35 is \$200 and Lines 34 and 45 are zero, mark "010". If Line 34 is \$100, Line 35 is \$200, and Line 45 is zero, mark "110".

Government Specific Data (continued)

IT-540B-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
110	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 32 = 0. Mark "1" if Line 32 > 0. 2 nd Digit: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. 3 rd Digit: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. 4 th Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. 5 th Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. 6 th Digit: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. Examples: If Lines 32, 38, 39, and 40 are zero and Line 37 is \$100, mark "01000". If Line 32 is \$100, Line 39 is \$200, and Lines 37, 38, and 40 are zero, mark "10010".
111	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
112	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_
113	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
114	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
IT-540-2D Schedule D-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
115	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line 31
116	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
117	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
118	Numeric	5	Schedule D-NR, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
119	Numeric	5	Schedule D-NR, Line 5	START Program
120	Numeric	5	Schedule D-NR, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
121	Numeric	5	Schedule D-NR, Line 7	Louisiana Cancer Trust Fund
122	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	National Multiple Sclerosis Society Fund
123	Numeric	5	Schedule D-NR, Line 9	Louisiana Food Bank Association
127	Numeric	5	Schedule D-NR, Line 12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
124	Numeric	5	Schedule D-NR, Line 10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
125	Numeric	5	Schedule D-NR, Line 11	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
126	Numeric	5	Schedule D-NR, Line 12	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
127	Numeric	5	Schedule D-NR, Line 13	Dreams Come True, Inc.
128	Numeric	5	Schedule D-NR, Line 14	Louisiana Coalition Against Domestic Violence, Inc.
129	Numeric	5	Schedule D-NR, Line 15	Decorative Lighting on the Crescent City Connection
130	Numeric	5	Schedule D-NR, Line 16	Operation and Maintenance of the New Orleans Ferries
131	Numeric	5	Schedule D-NR, Line 17	Louisiana National Guard Honor Guard for Military Funerals
132	Numeric	5	Schedule D-NR, Line 18	Bastion Community of Resilience
133	Numeric	5	Schedule D-NR, Line 19	Louisiana Youth Leadership Seminar Corporation
134	Numeric	5	Schedule D-NR, Line 20	Lighthouse for the Blind in New Orleans
135	Numeric	5	Schedule D-NR, Line 21	Louisiana Association for the Blind
136	Numeric	5	Schedule D-NR, Line 22	Louisiana Center for the Blind
137	Numeric	5	Schedule D-NR, Line 23	Affiliated Blind of Louisiana, Inc.
138	Numeric	5	Schedule D-NR, Line 24	Louisiana State Troopers Charities, Inc.
139	Numeric	7	Schedule D-NR, Line 25	Total Donations – Add Lines 2 – 24. 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
140	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
141	Numeric	5	Schedule F-NR, Line 1E	Reduced credit for hunting and fishing licenses fees – Multiply Line 1D by 72% (0.72).
142	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
143	Numeric	7	Schedule F-NR, Line 2A	Enter amount of credit prior to reduction.
144	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.
145	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
146	Numeric	7	Schedule F-NR, Line 3A	Enter amount of credit prior to reduction.
147	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.
148	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
149	Numeric	7	Schedule F-NR, Line 4A	Enter amount of credit prior to reduction.
150	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
151	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
152	Numeric	7	Schedule F-NR, Line 5A	Enter amount of credit prior to reduction.
153	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.

Government Specific Data (continued)

IT-540B-2D Schedule F-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
154	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
155	Numeric	7	Schedule F-NR, Line 6A	Enter amount of credit prior to reduction.
156	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.
157	Numeric	7	Schedule F-NR, Line 7	Total Refundable Tax Credits – Add Lines 1E and 2 – 6.
158	Numeric	26	Schedule F-NR, Line 8	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 2 through 6 that are recorded in the Tax Credit Registry.
159	Numeric	26	Schedule F-NR, Line 9	
160	Numeric	26	Schedule F-NR, Line 10	
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
161	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
162	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by \$72.
163	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
164	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 29% (0.29).
165	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
166	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 7.2% (0.72). (Limited to \$18)
167	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code.
168	Numeric	7	Schedule G-NR, Line 4A	Enter amount of credit prior to reduction.
169	Numeric	7	Schedule G-NR, Line 4	Enter amount of credit allowed. See instructions.
170	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-character credit code.
171	Numeric	7	Schedule G-NR, Line 5A	Enter amount of credit prior to reduction.
172	Numeric	7	Schedule G-NR, Line 5	Enter amount of credit allowed. See instructions.
173	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-character credit code.
174	Numeric	7	Schedule G-NR, Line 6A	Enter amount of credit prior to reduction.
175	Numeric	7	Schedule G-NR, Line 6	Enter amount of credit allowed. See instructions.
176	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-character credit code.
177	Numeric	7	Schedule G-NR, Line 7A	Enter amount of credit prior to reduction.
178	Numeric	7	Schedule G-NR, Line 7	Enter amount of credit allowed. See instructions.
179	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-character credit code.
180	Numeric	7	Schedule G-NR, Line 8A	Enter amount of credit prior to reduction.
181	Numeric	7	Schedule G-NR, Line 8	Enter amount of credit allowed. See instructions.
182	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-character credit code.
183	Numeric	7	Schedule G-NR, Line 9A	Enter amount of credit prior to reduction.
184	Numeric	7	Schedule G-NR, Line 9	Enter amount of credit allowed. – See instructions.
185	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.
186	Numeric	26	Schedule G-NR, Line 11	Enter the LDR State Certification Number(s) from Form R-6135 for credits claimed on Lines 4 through 9 that are recorded in the Tax Credit Registry.
187	Numeric	26	Schedule G-NR, Line 12	
188	Numeric	26	Schedule G-NR, Line 13	
189	Numeric	26	Schedule G-NR, Line 14	

Government Specific Data (continued)**IT-540B-2D Schedule H-NR**

Field No.	Field Type	Max. Field Length	Field Name	Comments
190	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability – See Federal Income Tax Deduction worksheet.
191	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
192	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.
Trailer				
193	Indicates the end of the data file. Value is *EOD*.			

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540B-2D must use the scenarios that are found on Pages 34 through 74 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 January 4, 2016. All test documents must be submitted to the department on or before January 31, 2016. Test submissions should be sent to:

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

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

TEST SCENARIO 1

IT-540B-2D (Page 1 of 4)
**2015 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

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



FOR OFFICE USE ONLY

Field Flag

--	--	--	--	--	--

61681

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

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

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	76163
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	26393
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	3465
10A	FEDERAL ITEMIZED DEDUCTIONS <input type="checkbox"/>	10A	6500
10B	FEDERAL STANDARD DEDUCTION	10B	6400
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	100
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. <input checked="" type="checkbox"/>	10D	12213
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	12213
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	4232
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	22161
12	YOUR LOUISIANA INCOME TAX	12	605
NONREFUNDABLE TAX CREDITS			
13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13C	0
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	0
	5 0 4 0 3 0 2 0		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13E	0
14	OTHER NONREFUNDABLE TAX CREDITS – FROM SCHEDULE G-NR, LINE 10	14	0
15	TOTAL NONREFUNDABLE TAX CREDITS – ADD LINES 13B THROUGH 14. <input type="checkbox"/>	15	0
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	605
17	CONSUMER USE TAX <input checked="" type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.	17	0
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17	18	605



REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT		19	0
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	0
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	0
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT		20	0
	5 0 4 0 3 0 2			
21	LOUISIANA CITIZENS INSURANCE CREDIT	21A	75	54
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7		22	55

PAYMENTS

23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.		23	0
24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014		24	0
25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		25	0
26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015		26	100
27	AMOUNT PAID WITH EXTENSION REQUEST		27	50
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Line 19A, 19B, and 21A.		28	259
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.		29	0
30	UNDERPAYMENT PENALTY – If you are a farmer, check the box.		30	0
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.		31	0
32	TOTAL DONATIONS – From Schedule D-NR, Line 25		32	0

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.		33	0
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	CREDIT	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.			
	Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. If you do not make a refund selection, you will receive your refund by paper check.	REFUND	35	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



HOOV

61683

Social Security Number 513728439

36	AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here.	36	346
37	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	37	0
38	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	38	0
39	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	39	0
40	ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND	40	0
41	INTEREST	41	0
42	DELINQUENT FILING PENALTY	42	0
43	DELINQUENT PAYMENT PENALTY	43	0
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	44	0
45	BALANCE DUE LOUISIANA – Add Lines 36 through 44.	45	346

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

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

Status 001

Contribution and Donation 00000

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

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

Name Address
HOOV 1009

Social Security Number, PTIN, or FEIN of paid preparer

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

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

SPEC
CODE



61684

Social Security Number 513728439

SCHEDULE F-NR - 2015 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) 02/19/1967 Driver's License number 0123456789 State of issue LA
1B Spouse Date of Birth (MM/DD/YYYY) Driver's License number State of issue

1C Dependents: List dependent names.
Dependent name Date of Birth (MM/DD/YYYY)

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. Enter the reduced credit on Line 1E. 1D 76 1E 55

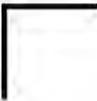
Additional Refundable Credits

Table with 4 columns: Credit Description, Code, Amount prior to Reduction, Amount of Credit Claimed. Includes rows 2-6 and a summary row 7 for OTHER REFUNDABLE TAX CREDITS.

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6. 8 9 10





Social Security Number

513728439

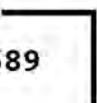


SCHEDULE H-NR – 2015 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	11213
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	12213



61689



2015 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

2015 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.		26,393

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.		26,393



TEST SCENARIO 2

IT-540B-2D (Page 1 of 4)
**2015 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name Change **ALTON SEED** Taxpayer SSN **555678905**
 Decedent Filing **X JACKIE SEED** Spouse SSN **123564356**
 Spouse Decedent **PO BOX 123**
 Amended Return **WILSON TX 79381-0123** Telephone
 NOL Carryback 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 Yourself 65 or older Blind
 6B Spouse 65 or older Blind

Total of 6A & 6B **2**

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

6C 3

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
<u>LINDA SEED</u>	<u>400-55-3015</u>	<u>DAUGHTER</u>	<u>07/06/1998</u>
<u>JOSH SEED</u>	<u>400-00-1015</u>	<u>SON</u>	<u>08/12/2003</u>
<u>ANDREW SEED</u>	<u>400-00-5015</u>	<u>SON</u>	<u>05/14/2008</u>

IMPORTANT!

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

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

6D 5



FOR OFFICE USE ONLY

Field Flag

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61681

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

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

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	174422
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	93922
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	5384
10A	FEDERAL ITEMIZED DEDUCTIONS <input type="checkbox"/>	10A	20000
10B	FEDERAL STANDARD DEDUCTION	10B	12600
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	7400
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	24493
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	31893
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	17171
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	76751
12	YOUR LOUISIANA INCOME TAX	12	2441
NONREFUNDABLE TAX CREDITS			
13A	FEDERAL CHILD CARE CREDIT	13A	600
13B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	25
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13C	0
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	13
	5 0 4 0 3 0 2 1		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13E	0
14	OTHER NONREFUNDABLE TAX CREDITS – FROM SCHEDULE G-NR, LINE 10	14	1144
15	TOTAL NONREFUNDABLE TAX CREDITS – ADD LINES 13B THROUGH 14. <input type="checkbox"/>	15	1182
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	1259
17	CONSUMER USE TAX <input type="checkbox"/> No use tax due. <input checked="" type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.	17	50
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17	18	1309



SEED

61682

REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT		19	0
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	0
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	0
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT		20	0
	5 0 4 0 3 0 2 0			
21	LOUISIANA CITIZENS INSURANCE CREDIT	21A	21	0
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7		22	0

PAYMENTS

23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.		23	0
24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014		24	0
25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. <u>JONES CREEK LLC</u>		25	3000
26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015		26	0
27	AMOUNT PAID WITH EXTENSION REQUEST		27	0
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Line 19A, 19B, and 21A.		28	3000
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.		29	1691
30	UNDERPAYMENT PENALTY – If you are a farmer, check the box.		30	0
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.		31	1691
32	TOTAL DONATIONS – From Schedule D-NR, Line 25		32	300

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.		33	1391
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	CREDIT	34	1391
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.			

Enter a "2" in box if you want to receive your refund by paper check.
 Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check.
If you do not make a refund selection, you will receive your refund by paper check.

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

61683

Social Security Number 555678905

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

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

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

Status 100

Contribution and Donation 10000

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

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

Name Address
SEED PO B

Social Security Number, PTIN, or FEIN of paid preparer

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

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

SPEC
CODE



61684

SCHEDULE G-NR – 2015 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	1D	1E	
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter the total number of qualifying individuals. Only one credit is allowed per person.		0
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Multiply Line 1D by \$72.	0
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

* 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 29 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 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Code	Amount prior to Reduction		Amount of Credit Claimed	
4	<u>FAMILY RESPONSIBILITY</u>	110	4A	200	4	144
5	<u>ENTERPRISE ZONE</u>	315	5A		5	1000
6	_____		6A		6	0
7	_____		7A		7	0
8	_____		8A		8	0
9	_____		9A		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 14.				10	1144

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 11 through 14, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 4 through 9.

11

12

13

14



2015 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	75,000	0
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.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	96,422	96,422
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	0	0
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.	174,422	99,422

2015 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.		99,422

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.		93,922



2015 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name ALTON SEED	Your Social Security Number 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		7000				
School Uniforms	200	250				
Textbooks, or Other Instructional Materials	450	1500				
Supplies	350	250				
Total (add amounts in each column)	1000	9000				
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	5000				

- 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.	\$ 5,500



TEST SCENARIO 3

IT-540B-2D (Page 1 of 4)
**2015 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name Change **DONALD PORTER** Taxpayer SSN **567102345**
 Decedent Filing Spouse SSN **343213434**
 Spouse Decedent **298 15TH ST**
 Amended Return **PORT ARTHUR TX 77640-4166** Telephone **4095550001**
 NOL Carryback Taxpayer DOB **07181977** 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**.
- 3** 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 Yourself 65 or older Blind
 6B Spouse 65 or older Blind

Total of 6A & 6B **2**

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 3



FOR OFFICE USE ONLY

Field Flag

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61681

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

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

7	FEDERAL ADJUSTED GROSS INCOME – 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 <input type="checkbox"/>	10A	87238
10B	FEDERAL STANDARD DEDUCTION	10B	6300
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	80938
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	535876
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	616814
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	68775
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	99474
12	YOUR LOUISIANA INCOME TAX	12	4704
NONREFUNDABLE TAX CREDITS			
13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13C	0
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	0
	5 0 4 0 3 0 2 0		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13E	0
14	OTHER NONREFUNDABLE TAX CREDITS – FROM SCHEDULE G-NR, LINE 10	14	587
15	TOTAL NONREFUNDABLE TAX CREDITS – ADD LINES 13B THROUGH 14. <input type="checkbox"/>	15	587
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	4117
17	CONSUMER USE TAX <input checked="" type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.	17	0
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17	18	4117



PORT

61682

REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT		19	0
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	0
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	0
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT		20	0
	5 0 4 0 3 0 2 0			
21	LOUISIANA CITIZENS INSURANCE CREDIT	21A	21	0
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7		22	1240

PAYMENTS

23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.		23	0
24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014		24	0
25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		25	0
26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015		26	0
27	AMOUNT PAID WITH EXTENSION REQUEST		27	0
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Line 19A, 19B, and 21A.		28	1240
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.		29	0
30	UNDERPAYMENT PENALTY – If you are a farmer, check the box.		30	0
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.		31	0
32	TOTAL DONATIONS – From Schedule D-NR, Line 25		32	0

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.		33	0
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	CREDIT	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.		35	0

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.

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

61683

Social Security Number **567102345**

36	AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here.	36	2877
37	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	37	0
38	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	38	0
39	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	39	0
40	ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND	40	0
41	INTEREST █	41	17
42	DELINQUENT FILING PENALTY	42	144
43	DELINQUENT PAYMENT PENALTY	43	14
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	44	129
45	BALANCE DUE LOUISIANA – Add Lines 36 through 44.	45	3181

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

Status **001**

Contribution and Donation **00000**

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

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

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer (409) 999-1234	Date

Name █
PORT 298

721234567

Social Security Number, PTIN, or FEIN of paid preparer

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

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

SPEC
CODE



61684

SCHEDULE F-NR – 2015 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. Enter the reduced credit on Line 1E.

1D **0** 1E **0**

Additional Refundable Credits

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

Credit Description	Code	Amount prior to Reduction	Amount of Credit Claimed
2 <u>HISTORIC RESIDENTIAL</u>	60F 2A	1000	740
3 <u>ANGEL INVESTOR</u>	61F 3A		500
4 _____	4A		0
5 _____	5A		0
6 _____	6A		0
7 OTHER REFUNDABLE TAX CREDITS - Add Lines 1E and 2 through 6. Also, enter this amount on Form IT-540B-2D, Line 22.			1240

Additional Refundable Credits listed in the Tax Credit Registry

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

8 **00112233445566778899001122**

9

10



SCHEDULE G-NR – 2015 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	1D	1E	1D	1E
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Enter the total number of qualifying individuals. Only one credit is allowed per person.	Multiply Line 1D by \$72.	1	72
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

* 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	50
2B	Multiply Line 2A by 29 percent.	2B	15

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Code	Amount prior to Reduction	Amount of Credit Claimed
4	<u>BROWNFIELDS INVESTOR CR.</u>	260 4A		500
5	_____	5A		0
6	_____	6A		0
7	_____	7A		0
8	_____	8A		0
9	_____	9A		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 14.			587

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 11 through 14, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 4 through 9.

11 **121212121212121212121212121212**

12

13

14



2015 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

2015 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

IT-540B-2D (Page 1 of 4)
**2015 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name Change **JASON GREENLY SR** Taxpayer SSN **372843951**
 Decedent Filing _____ Spouse SSN _____
 Spouse Decedent **196 APARTMENT COURT DR APT 190**
 Amended Return **BATON ROUGE LA 70806-4483** Telephone _____
 NOL Carryback 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**.
- 4 Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
- If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

6A	<input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> 65 or older	Blind
6B	Spouse	65 or older	Blind

Total of 6A & 6B **2**

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



FOR OFFICE USE ONLY

Field Flag

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61681

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

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

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	24000
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	3000
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1250
10A	FEDERAL ITEMIZED DEDUCTIONS <input type="checkbox"/>	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	3000
12	YOUR LOUISIANA INCOME TAX	12	30
NONREFUNDABLE TAX CREDITS			
13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13C	0
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	0
	5 0 4 0 3 0 2 0		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13E	0
14	OTHER NONREFUNDABLE TAX CREDITS – FROM SCHEDULE G-NR, LINE 10	14	144
15	TOTAL NONREFUNDABLE TAX CREDITS – ADD LINES 13B THROUGH 14. <input type="checkbox"/>	15	144
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	0
17	CONSUMER USE TAX <input type="checkbox"/> No use tax due. <input checked="" type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.	17	32
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17	18	32



GREE

61682

Social Security Number 372843951

REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT		19	90
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	600
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	600
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT		20	45
	5 0 4 0 3 0 2 1			
21	LOUISIANA CITIZENS INSURANCE CREDIT	21A	25	18
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7		22	0

PAYMENTS

23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.		23	150
24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014		24	0
25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		25	0
26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015		26	0
27	AMOUNT PAID WITH EXTENSION REQUEST		27	0
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Line 19A, 19B, and 21A.		28	303
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.		29	271
30	UNDERPAYMENT PENALTY – If you are a farmer, check the box.		30	0
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.		31	271
32	TOTAL DONATIONS – From Schedule D-NR, Line 25		32	115

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.		33	156
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	CREDIT	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.			
	Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. If you do not make a refund selection, you will receive your refund by paper check.	REFUND 3	35	156

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

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

Routing Number 063100277

Account Number ABC1234567



GREE

61683

Social Security Number 372843951

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

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

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

Status 010

Contribution and Donation 10000

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

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer (225) 923-1000	Date

Name Address
GREE 196

724563219

Social Security Number, PTIN, or FEIN of paid preparer

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

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

SPEC
CODE



61684

SCHEDULE G-NR – 2015 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	1D	1E	1D
1A Yourself	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter the total number of qualifying individuals. Only one credit is allowed per person.	Multiply Line 1D by \$72.	2
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			144
1C Dependent *	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

* List dependent names here. > JOHN GREENLY

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 29 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 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	0

Additional Nonrefundable Credits

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

	Credit Description	Code	Amount prior to Reduction	Amount of Credit Claimed
4	_____	4A		0
5	_____	5A		0
6	_____	6A		0
7	_____	7A		0
8	_____	8A		0
9	_____	9A		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 14.			144

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 11 through 14, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 4 through 9.

11

12

13

14



2015 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	6,500	3,500
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	20,500
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	20,500

2015 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.		20,500

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: <u>07/01/2001</u> 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: <u>BANK OF AMERICA</u>		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.		3,000



2015 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name JASON GREENLY SR	Your Social Security Number 372843951
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- 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



2015 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B-2D)

Your name JASON GREENLY SR	Social Security Number 372843951
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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 2015 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. 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 2015 in column G.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2015 for the person listed in column E
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 19A.	3	600 .00																												
4	Enter your earned income.	4	6000 .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	6000 .00																												
6	Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B-2D, Line 19B.	6	600 .00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7.	7	24000 .00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . <u>30</u>
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 19.	11	90 .00																												



2015 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B-2D)

Your name JASON GREENLY SR	Social Security Number 372843951
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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 Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the 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 19.

1. Enter the amount of 2015 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 2015, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

2. Enter the number of your qualified dependents **under age six** who attended a:
- | | | | | |
|---------------------|----------|--------------------------------|-------------|------------|
| Five Star Facility | _____ | and multiply the number by 2.0 | (i) | _____ |
| Four Star Facility | _____ | and multiply the number by 1.5 | (ii) | _____ |
| Three Star Facility | _____ | and multiply the number by 1.0 | (iii) | _____ |
| Two Star Facility | <u>1</u> | and multiply the number by .50 | (iv) | <u>0.5</u> |
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 20. 4 45.00

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



TEST SCENARIO 5

IT-540B-2D (Page 1 of 4)
**2015 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name Change **BENNIE SMITH** Taxpayer SSN **254152423**
 Decedent Filing Spouse SSN
 Spouse Decedent **1310 PEABODY AVE**
 Amended Return **DALLAS TX 75215-3265** Telephone
 NOL Carryback 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 Yourself 65 or older Blind
 6B Spouse 65 or older Blind

Total of 6A & 6B **1**

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



FOR OFFICE USE ONLY

Field Flag

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61681

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 16.

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 <input type="checkbox"/>	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	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13C	0
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	0
	5 0 4 0 3 0 2 0		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014	13E	0
14	OTHER NONREFUNDABLE TAX CREDITS – FROM SCHEDULE G-NR, LINE 10	14	0
15	TOTAL NONREFUNDABLE TAX CREDITS – ADD LINES 13B THROUGH 14. <input type="checkbox"/>	15	0
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	0
17	CONSUMER USE TAX <input checked="" type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.	17	0
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17	18	0



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REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT		19	0	
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	0	
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	0	
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT		20	0	
	5 0 4 0 3 0 2 0				
21	LOUISIANA CITIZENS INSURANCE CREDIT	21A	75	21	54
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7			22	0

PAYMENTS

23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.		23	15
24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014		24	20
25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		25	0
26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015		26	0
27	AMOUNT PAID WITH EXTENSION REQUEST		27	0
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Line 19A, 19B, and 21A.		28	89
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.		29	89
30	UNDERPAYMENT PENALTY – If you are a farmer, check the box.		30	0
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.		31	89
32	TOTAL DONATIONS – From Schedule D-NR, Line 25		32	0

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.		33	89
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	CREDIT	34	0
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.			
	Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund by paper check. If you do not make a refund selection, you will receive your refund by paper check.	REFUND 2	35	89

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		



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61683

Social Security Number 254152423

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

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

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

Status 010

Contribution and Donation 00000

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

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

Name Address
SMIT 1310

Social Security Number, PTIN, or FEIN of paid preparer

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

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

SPEC
CODE



61684