



Specifications and Test Scenarios for Form IT-540-SD (2009)

IMPORTANT: If you are developing a substitute of the 2009 Louisiana Resident Individual Income Tax Return (IT-540) that **contains a 2-D barcode**, you **must** use the specifications found in **Form R-6234**. Do not use the specifications in this document.

General Information: The 2009 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. Substitute computer-generated forms of this return must incorporate a scanband in a fixed format. The scanband is to be formatted to fit onto a single side of one sheet. The exact positioning for each line item in the scanband is listed in these specifications. Punctuation must NOT be printed in the scanband. Accompanying schedules and worksheets are to be formatted to fit each on separate sheets. Signature(s) of the taxpayer(s) on substitute forms must be original.

Paper Requirements: The minimum paper weight used should be 20-pound bond. Recycled paper should not be used. Customers should be instructed on the minimum requirements.

Ink: Black ink must be used to print the return.

Line and Position Numbers: Line numbers are based on 6 lines per vertical inch (pica spacing)—66 lines per 11-inch page length. 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 scanband area and document identification numbers is 12-point Courier (10 characters per inch). It is requested that this font be set as the default.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-540, must have a four-digit software developer's identification number, approved by the Louisiana Department of Revenue. This number remains the same each year. This number **MUST** appear at the top left of the return and schedules in the following positions:

IT-540-SD Resident Return	Line 9, Positions 6-9
IT-540-SD Schedules	Line 6, Positions 6-9

In addition, the software developer identification number must be soft-coded in Column Two of the scanband on Line 31 in Positions 15-24 as directed on Page 7.

Address for Mailing Return and Payment: The address will be a variable field located on Lines 7-9, Positions 17-33. See the substitute form IT-540-SD, which has a grid to show placement.

- Returns being submitted with a payment or indicating a balance due should be mailed to:

PO BOX 3550
BATON ROUGE LA 70821-3550

- Return indicating a refund or no tax due should be mailed to:

PO BOX 3440
BATON ROUGE LA 70821-3440

Name Change / Address Change / Amended Return / Decedent: The mark-sense indicators (alpha “O”) for “Name Change”, “Address Change”, “Amended Return”, and “Decedent” are areas outside of the scanband that will be read by the scanner. These indicators are located in the upper left corner of the return.

- The “Name Change”, “Address Change”, “Amended Return” and “Decedent” positions must be marked by use of an upper case alpha “O” (not the numeral zero) in 12-point Courier font. Rectangular mark-sense boxes are NOT to be used to mark these positions.
- The “O” must be hard-coded into the form template and must be programmed so that it can be marked with “X” (uppercase) in order to denote the indicator.
- The positions of these areas are given below:

<u>Indicator</u>	<u>Position</u>
Name Change	Line 11, Position 7
Address Change	Line 12, Position 7
Amended Return	Line 13, Position 7
Decedent Return	Line 14, Position 7

Name and Address Area: The following data should be left-justified:

- The taxpayer’s social security number must be printed on Line 15, Positions 6-14.
- The spouse’s social security number must be printed on Line 15, Positions 17-25. If no spouse, zero-fill all 9 positions.
- The taxpayer’s telephone number must be printed on Line 15, Positions 28-37.
- The taxpayer’s name must be printed on Line 16, Positions 6-40. Include the middle initial and suffix if applicable.
- The spouse’s name must be printed on Line 17, Positions 6-40, if applicable. Include the middle initial and suffix if applicable. If no spouse, leave blank.
- The taxpayer’s address must be printed on Lines 18-20, Positions 6-40. An address is required with “General Delivery” as the default.

Exemptions Area: Applicable exemptions should have its related check box marked with an “X” (upper case). Please note that an exemption has been added for “Qualifying widow”.

Dependent Name Area: The first name, last name, social security number, relationship, and birth date (mm/dd/yyyy) of each dependent should be printed on the lines provided at the top of the first page (Document 6061) of the resident schedules. If the filing status is head of household, the name of the qualifying person must be printed on the line provided (under Line 5 on the return).

Schedule and Worksheet Pages: If any portion of any of the schedule or worksheet pages is utilized, then that page should be submitted with the return. Please note that, because of real estate constraints, part of Schedule E appears below Schedule G (Document 6062). If any of the following exempt income is utilized on Schedule E, the corresponding field(s) on Document 6062 must be completed:

Louisiana State Employees’ Retirement Benefits.....	02E
Louisiana State Teachers’ Retirement Benefits.....	03E
Federal Retirement Benefits	04E
Other Retirement Benefits	05E
Annual Retirement Income Exemption for Taxpayers 65 or over.....	06E
Other	49E

Document Identification Numbers:

- The document identification number on the return and each accompanying schedule and worksheet must print on Line 62, Positions 74-77.
- The number must be in 12-point Courier font.
- The document identification numbers for the forms must be produced by the software company that programs the variable information and should not be hard-coded.
- The following number must be used for Form IT-540-SD:

<u>2009 Form/Schedule/Worksheet</u>	<u>Doc. ID</u>
IT-540-SD Resident Return	6060
IT-540-SD Schedules E and F	6061
IT-540-SD Schedules H and G	6062
IT-540-SD School Expense Deduction Worksheet	6064
IT-540-SD Refundable Child Care Credit Worksheet	6009
IT-540-SD Refundable School Readiness Credit Worksheet	6010

Reference Mark around Document Identification Number:

- Print a 2-point, 1/2-inch, vertical line positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Print a 2-point 1/2-inch, horizontal line positioned 1/2" from the right edge and 1" from the bottom edge.

Barcodes:

- A "three of nine" type barcode measuring least 1/4 inch in height must be printed on the return, schedules, and worksheets.
- The characters that the barcode represents should not be printed with the barcode.
- The barcodes must read as follows:

<u>2009 Form/Schedule/Worksheet</u>	<u>Barcode</u>
IT-540-SD Resident Return	6060C
IT-540-SD Schedules E and F	6061D
IT-540-SD Schedules H and G	6062E
IT-540-SD School Expense Deduction Worksheet	6064
IT-540-SD Refundable Child Care Credit Worksheet	6009
IT-540-SD Refundable School Readiness Credit Worksheet	6010

- The barcode must be positioned as follows:

<u>2009 Form/Schedule/Worksheet</u>	<u>from Left Edge</u>	<u>from Bottom Edge</u>
IT-540-SD Resident Return	1/2"	1/2"
IT-540-SD Schedules E and F	1/2"	1/2"
IT-540-SD Schedules H and G	1/2"	1/2"
IT-540-SD School Expense Deduction Worksheet	1/2"	1/2"
IT-540-SD Refundable Child Care Credit Worksheet	1/2"	1"
IT-540-SD Refundable School Readiness Credit Worksheet	1/2"	1"

Scanband Area: The read area in the scanband will be composed of one horizontal line and eight vertical columns. Four columns will have static printed text (Columns 1, 3, and part of 5 and 7), and six columns will be used for variable printed information (Columns 2, 4, 6, 8, and part of 5 and 7).

- Only 12-point Courier font (10 characters per inch) should be used.
- Both alpha and numeric entries will be accepted in the scanband. All alpha characters must be in upper case. All monetary entries must be positive, rounded to the nearest dollar, and with NO symbols, decimal points, commas, or any other punctuation. If value is negative, zero-fill field.
- No punctuation is allowed in any field.
- Right justify all data in each column, including dollar amounts, numeric entries, etc.
- Zero-fill all blank data areas, except areas used for the name and address codes in horizontal line area (Line 26, Positions 30-37).
- Print "0" to designate a negative response, and print "1" to designate a positive response, unless otherwise specified.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- The horizontal line area will occupy Line 26, Positions 7-27, 30-38, 42-51, 55, 57, 59-63, 65, 70, 72, 75 and 78.
- First vertical column will occupy Lines 29-54, Positions 7-11.
- Second vertical column will occupy Lines 29-54, Positions 15-24.
- Third vertical column will occupy Lines 29-54, Positions 28-32.
- Fourth vertical column will occupy Lines 29-54, Positions 36-43.
- Fifth vertical column will occupy Lines 29-54, Positions 47-51.
- Sixth vertical column will occupy Lines 29-54, Positions 55-62.
- Seventh vertical column will occupy Lines 29-55, Positions 66-70.
- Eighth vertical column will occupy Lines 29-55, Positions 74-80.

Reference Marks around Scanband Area:

- Print a 2-point, 1/2-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 5 and 6 (1/2" from left edge).
- Print a 2-point, 1/2-inch, horizontal line stretching between and inclusive of Positions 6 and 10 (1/2" from left edge) and positioned between Lines 23 and 24.
- Print a 2-point, 1/2-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 80 and 81 (1/2" from right edge).
- Print a 2-point, 1/2-inch, horizontal line stretching between and inclusive of Positions 76 and 80 (1/2" from right edge) and positioned between Lines 23 and 24.

Changes to the Scanband of Form IT-540-SD:

Horizontal Line Area		
Line 26	Positions 7-8	Beginning month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)
Line 26	Positions 9-10	Ending month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)
Line 26	Position 11	Mark "1" if name has changed. Mark "2" if address has changed. Mark "3" if both have changed. Mark "0" if not applicable.
Line 26	Position 12	Mark "1" for an amended return. Mark "0" if not applicable.
Line 26	Position 13	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
Line 26	Position 14	Mark "1" for "Yourself - 65 or over". Mark "0" if not applicable.
Line 26	Position 15	Mark "1" for "Spouse - 65 or over". Mark "0" if not applicable.
Line 26	Position 16	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
Line 26	Position 17	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
Added	Line 26	Position 18 Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.
Moved	Line 26	Positions 18-19 Positions 19-20 Line 6C, Total Dependents
Moved	Line 26	Positions 20-21 Positions 21-22 Line 6D, Total Exemptions Claimed
Moved	Line 26	Position 22 Position 23 Check digit for primary Social Security Number
Moved	Line 26	Position 23 Position 24 Check digit for secondary Social Security Number
Moved	Line 26	Position 24 Position 25 Check digit for all of the following 28 bytes: Primary Social Security Number (9 bytes) Check digit for primary Social Security Number (1 byte) Secondary Social Security Number (9 bytes) Check digit for secondary Social Security Number (1 byte) Taxpayer name code (4 bytes) Taxpayer address code (4 bytes) To convert the alpha characters of the name and address codes above to numeric for the check digit calculation, use the following conversion: Letters A through I = 1 through 9 Letters J through R = 1 through 9 Letters S through Z = 2 through 9 Blank Spaces = 0
Moved	Line 26	Position 25 Position 26 Check digit for Balance Due Louisiana (Line 50 52 of return)
Moved	Line 26	Position 26 Position 27 Check digit for Refund (Line 43 44 of return)
	Line 26	Positions 30-33 Name code – Derived from first four letters 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: Positions for the exemptions "Yourself" and "Spouse" have been purposely omitted from the scanband layout.

Horizontal Line Area (continued)		
Line 26	Positions 34-37	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 26	Position 38	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Lines 1 and 5C are the same amount, Schedule E should not be filed.)
Line 26	Positions 42-51	Daytime area code and telephone number of taxpayer
Line 26	Position 55	Mark "1" for decedent taxpayer. Mark "2" for decedent spouse. Mark "3" if both are deceased. Mark "0" if not applicable.
Line 26	Position 57	Mark "1" if federal return not required. (If "1" is marked, Line 7 must be "0.") Mark "0" if not applicable.
Line 26	Positions 59-63	If "1" is marked in Position 57 of Line 26, enter the wages from the W-2(s). If not applicable, zero-fill.
Line 26	Position 65	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax. Mark "2" if amount from worksheet.
Deleted	Line 26	Position 68 Mark "1" if extension is attached. Mark "0" if not applicable.
Line 26	Position 70	Status of Return: Mark "1" for Credit to 2009 only (Line 42). Mark "1" for Credit to 2010 only (Line 43). Mark "2" for Refund only (Line 43). Mark "2" for Refund only (Line 44). Mark "3" for a Credit to 2009 and a Refund (Lines 42 and 43). Mark "3" for a Credit to 2010 and a Refund (Lines 43 and 44). Mark "4" for Balance Due (Line 50). Mark "4" for Balance Due (Line 52). Mark "5" if all lines are zero (Lines 42, 43, and 50). Mark "5" if all lines are zero (Lines 43, 44, and 52). Examples: If Line 44 is \$200 and Line 43 is zero, mark "2". If Line 43 is \$100 and Line 44 is \$200, mark "3".
Line 26	Position 72	Contribution and Donation Status: Mark "0" if Line 40 = 0 and Line 45 = 0. Mark "0" if Line 41 = 0, Line 46 = 0, and Line 47 = 0. Mark "1" if Line 40 > 0 and Line 45 = 0. Mark "1" if Line 41 > 0, Line 46 = 0, and Line 47 = 0. Mark "2" if Line 40 = 0 and Line 45 > 0. Mark "2" if Line 41 = 0, Line 46 > 0, and Line 47 = 0. Mark "3" if Line 40 > 0 and Line 45 > 0. Mark "3" if Line 41 = 0, Line 46 = 0, and Line 47 > 0. Mark "4" if Line 41 = 0, Line 46 > 0, and Line 47 > 0. Mark "5" if Line 41 > 0, Line 46 > 0, and Line 47 = 0. Mark "6" if Line 41 > 0, Line 46 = 0, and Line 47 > 0. Mark "7" if Line 41 > 0, Line 46 > 0, and Line 47 > 0.
Line 26	Position 75	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 32 31. Mark "2" if farmer indicator box is checked on Line 49 51. Mark "0" if not applicable.
Line 26	Position 78	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 9). Mark "0" if not applicable.
Column One		
Line 29	Positions 7-11	Enter TPSSN
Line 30	Positions 7-11	Enter SPSSN

Column One (continued)			
	Line 31	Positions 7-11	Enter DEVID
	Line 32	Positions 7-11	Enter TAXPD
	Line 33	Positions 7-11	Enter FORMN
	Line 34	Positions 7-11	Enter PTIN
	Line 35	Positions 7-11	Enter LINE7
	Line 36	Positions 7-11	Enter LN8A
	Line 37	Positions 7-11	Enter LN8B
	Line 38	Positions 7-11	Enter LN8C
Deleted	Line 39	Positions 7-11	Enter LN8D
Moved	Line 40	Positions 7-11	Enter LN9
	Line 39		
Moved	Line 41	Positions 7-11	Enter LN10
	Line 40		
Moved	Line 42	Positions 7-11	Enter LN11
	Line 41		
Moved	Line 43	Positions 7-11	Enter LN12A
	Line 42		
Moved	Line 44	Positions 7-11	Enter LN12B
	Line 43		
Moved	Line 45	Positions 7-11	Enter LN12C
	Line 44		
Moved	Line 46	Positions 7-11	Enter LN12D
	Line 45		
Added	Line 46	Positions 7-11	Enter LN12E
	Line 47	Positions 7-11	Enter LN13
	Line 48	Positions 7-11	Enter LN14
	Line 49	Positions 7-11	Enter LN15
	Line 50	Positions 7-11	Enter LN16
	Line 51	Positions 7-11	Enter LN17
	Line 52	Positions 7-11	Enter LN18
	Line 53	Positions 7-11	Enter LN19
	Line 54	Positions 7-11	Enter LN19A
Column Two			
	Line 29	Positions 15-24	Taxpayer's SSN (Ex: For 111-22-3333, enter 0111223333)
	Line 30	Positions 15-24	Spouse's SSN (Ex: For 222-33-4444, enter 0222334444)
	Line 31	Positions 15-24	Software Developer ID (Ex: For 1111, enter 000001111)
	Line 32	Positions 15-24	Taxable Period (Ex: 0012312008) (Ex: 0012312009)
	Line 33	Positions 15-24	Form ID Number (Ex: 0000006982) (Ex: 0000006060)
	Line 34	Positions 15-24	FEIN/ PTIN/SSN (Ex: 0999999999)
	Line 35	Positions 15-24	Return Line 7 Federal Adjusted Gross Income (AGI)
	Line 36	Positions 15-24	Return Line 8A Federal Itemized Deductions
	Line 37	Positions 15-24	Return Line 8B Federal Standard Deduction
	Line 38	Positions 15-24	Return Line 8C Excess Federal Itemized Deductions
Deleted	Line 39	Positions 15-24	Return Line 8D 65% Excess Federal Itemized Deductions
Moved	Line 40	Positions 15-24	Return Line 9 Federal Income Tax
	Line 39		
Moved	Line 41	Positions 15-24	Return Line 10 Louisiana Tax Table Income
	Line 40		
Moved	Line 42	Positions 15-24	Return Line 11 Louisiana Income Tax
	Line 41		
Moved	Line 43	Positions 15-24	Return Line 12A Federal Child Care Credit
	Line 42		
Moved	Line 44	Positions 15-24	Return Line 12B Louisiana Nonrefundable Child Care Credit
	Line 43		
Moved	Line 45	Positions 15-24	Return Line 12C Louisiana Nonrefundable Child Care Credit Carried Forward
	Line 44		

Column Two (continued)			
Moved	Line 46 Line 45	Positions 15-24	Return Line 12D Louisiana Nonrefundable School Readiness Credit
Added	Line 46	Positions 15-24	Return Line 12E Louisiana Nonrefundable School Readiness Credit Carried Forward
	Line 47	Positions 15-24	Return Line 13 Education Credit
	Line 48	Positions 15-24	Return Line 14 Other Nonrefundable Tax Credits
	Line 49	Positions 15-24	Return Line 15 Total Nonrefundable Tax Credits
	Line 50	Positions 15-24	Return Line 16 Adjusted Louisiana Income Tax
	Line 51	Positions 15-24	Return Line 17 Consumer Use Tax
	Line 52	Positions 15-24	Return Line 18 Total Income Tax and Consumer Use Tax
	Line 53	Positions 15-24	Return Line 19 Louisiana Refundable Child Care Credit
	Line 54	Positions 15-24	Return Line 19A Refundable Child Care Credit worksheet, Line 3
Column Three			
	Line 29	Positions 28-32	Enter LN19B
	Line 30	Positions 28-32	Enter LN20
	Line 31	Positions 28-32	Enter LN21
	Line 32	Positions 28-32	Enter LN22
	Line 33	Positions 28-32	Enter LN23
	Line 34	Positions 28-32	Enter LN24
	Line 35	Positions 28-32	Enter LN25
	Line 36	Positions 28-32	Enter LN26
	Line 37	Positions 28-32	Enter LN27
	Line 38	Positions 28-32	Enter LN28
	Line 39	Positions 28-32	Enter LN29
	Line 40	Positions 28-32	Enter LN30
	Line 41	Positions 28-32	Enter LN31
	Line 42	Positions 28-32	Enter LN32
	Line 43	Positions 28-32	Enter LN33
	Line 44	Positions 28-32	Enter LN34
	Line 45	Positions 28-32	Enter LN35
	Line 46	Positions 28-32	Enter LN36
	Line 47	Positions 28-32	Enter LN37
	Line 48	Positions 28-32	Enter LN38
	Line 49	Positions 28-32	Enter LN39
	Line 50	Positions 28-32	Enter LN40
	Line 51	Positions 28-32	Enter LN41
	Line 52	Positions 28-32	Enter CREDIT Enter LN42
	Line 53	Positions 28-32	Enter REFND Enter CREDIT
	Line 54	Positions 28-32	Enter OWED Enter REFND
Column Four			
	Line 29	Positions 36-43	Return Line 19B Refundable Child Care Credit worksheet, Line 6
	Line 30	Positions 36-43	Return Line 20 Louisiana Refundable School Readiness Credit
	Line 31	Positions 36-43	Return Line 21 Earned Income Credit
	Line 32	Positions 36-43	Return Line 22 Louisiana Citizens Insurance Credit
Deleted	Line 33	Positions 36-43	Return Line 23 Louisiana Property Insurance Credit
Moved	Line 34 Line 33	Positions 36-43	Return Line 24 Return Line 23 Other Refundable Tax Credits
Moved	Line 35 Line 34	Positions 36-43	Return Line 25 Return Line 24 Louisiana Tax Withheld for 2008 2009
Moved	Line 36 Line 35	Positions 36-43	Return Line 26 Return Line 25 Credit Carried Forward from 2007 2008

Column Four (continued)				
Moved	Line 37 Line 36	Positions 36-43	Return Line 27 Return Line 26	Paid by Composite Partnership Filing
Moved	Line 38 Line 37	Positions 36-43	Return Line 28 Return Line 27	Amount of Estimated Payments for 2008 2009
Moved	Line 39 Line 38	Positions 36-43	Return Line 29 Return Line 28	Amount Paid with Extension Request
Moved	Line 40 Line 39	Positions 36-43	Return Line 30 Return Line 29	Total Refundable Credits and Payments
Moved	Line 41 Line 40	Positions 36-43	Return Line 31 Return Line 30	Overpayment
Moved	Line 42 Line 41	Positions 36-43	Return Line 32 Return Line 31	Underpayment Penalty for Estimated Tax
Moved	Line 43 Line 42	Positions 36-43	Return Line 33 Return Line 32	Adjusted Overpayment
Moved	Line 44 Line 43	Positions 36-43	Return Line 34 Return Line 33	Military Family Assistance Fund
Added	Line 44	Positions 36-43	Return Line 34	Coastal Protection and Restoration Fund
	Line 45	Positions 36-43	Return Line 35	START Program
	Line 46	Positions 36-43	Return Line 36	Wildlife Habitat and Natural Heritage Trust
	Line 47	Positions 36-43	Return Line 37	Louisiana Prostate Cancer Trust Fund
	Line 48	Positions 36-43	Return Line 38	Louisiana Animal Welfare Commission
	Line 49	Positions 36-43	Return Line 39	Community-Based Primary Health Care Fund
Added	Line 50	Positions 36-43	Return Line 40	National Lung Cancer Partnership
Moved	Line 50 Line 51	Positions 36-43	Return Line 40 Return Line 41	Total Donations — Add Lines 34 — 39. Total Donations — Add Lines 33 — 40.
Moved	Line 51 Line 52	Positions 36-43	Return Line 41 Return Line 42	Subtotal — Subtract Line 40 from Line 33. Subtotal — Subtract Line 41 from Line 32.
Moved	Line 52 Line 53	Positions 36-43	Return Line 42 Return Line 43	Amount Credited to 2009 2010
Moved	Line 53 Line 54	Positions 36-43	Return Line 43 Return Line 44	Amount to be Refunded — Subtract Line 42 from Line 41. Amount to be Refunded — Subtract Line 43 from Line 42.
Moved	Line 54	Positions 36-43	Return Line 44	Amount Owed (Moved to Column Six.)
Column Five				
	Line 29	Positions 47-51	Enter LN45 Enter OWED	
	Line 30	Positions 47-51	Enter LN46	
	Line 31	Positions 47-51	Enter LN47	
	Line 32	Positions 47-51	Enter LN48	
	Line 33	Positions 47-51	Enter LN49	
	Line 34	Positions 47-51	Enter LN50	
Added	Line 35	Positions 47-51	Enter LN51	
Added	Line 36	Positions 47-51	Enter LN52	
Moved	Line 35 Line 37	Positions 47-51	Enter SCHE1	
Moved	Line 36 Line 38	Positions 47-51	Enter E2	
Moved	Line 37 Line 39	Positions 47-51	Enter E2A	
Moved	Line 38 Line 40	Positions 47-51	Enter E3	
Moved	Line 39 Line 41	Positions 47-51	Enter 4A in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	

Column Five (continued)			
Moved	Line 40 Line 42	Positions 47-51	Enter 4B in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 41 Line 43	Positions 47-51	Enter 4C in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 42 Line 44	Positions 47-51	Enter 4D in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 43 Line 45	Positions 47-51	Enter 4E in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 44 Line 46	Positions 47-51	Enter 4F in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 45 Line 47	Positions 47-51	Enter 4G in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 46 Line 48	Positions 47-51	Enter 4H in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)
Moved	Line 47 Line 49	Positions 47-51	Enter E4 I
Moved	Line 48 Line 50	Positions 47-51	Enter E4 J
Moved	Line 49 Line 51	Positions 47-51	Enter E4 K
Moved	Line 50 Line 52	Positions 47-51	Enter E5 A
Moved	Line 51 Line 53	Positions 47-51	Enter E5 B
Moved	Line 52 Line 54	Positions 47-51	Enter E5 C
Moved	Line 53	Positions 47-51	Enter SF1D (Moved to Column Seven.)
Moved	Line 54	Positions 47-51	Enter F2 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.) (Moved to Column Seven.)
Column Six			
Moved	Line 54 Line 29	Positions 36-43 Positions 55-62	Return Line 44 Return Line 45 Amount Owed (Moved from Column Four.)
Moved	Line 29 Line 30	Positions 55-62	Return Line 45 Return Line 46 Additional Donation to Military Family Assistance Fund
Added	Line 31	Positions 55-62	Return Line 47 Additional Donation to Coastal Protection and Restoration Fund
Moved	Line 30 Line 32	Positions 55-62	Return Line 46 Return Line 48 Interest
Moved	Line 31 Line 33	Positions 55-62	Return Line 47 Return Line 49 Delinquent Filing Penalty
Moved	Line 32 Line 34	Positions 55-62	Return Line 48 Return Line 50 Delinquent Payment Penalty
Moved	Line 33 Line 35	Positions 55-62	Return Line 49 Return Line 51 Underpayment Penalty for Tax Due
Moved	Line 34 Line 36	Positions 55-62	Return Line 50 Return Line 52 Balance Due Louisiana
Moved	Line 35 Line 37	Positions 55-62	Return Sch. E, Line 1 Federal Adjusted Gross Income (AGI)
Moved	Line 36 Line 38	Positions 55-62	Return Sch. E, Line 2 Interest and Dividend Income from Other States

Column Six (continued)			
Moved	Line 37 Line 39	Positions 55-62	Return Sch. E, Line 2A Recapture of START Contributions
Moved	Line 38 Line 40	Positions 55-62	Return Sch. E, Line 3 Total – Add Lines 1, 2, and 2A.
Moved	Line 39 Line 41	Positions 55-62	Return Sch. E, Line 4A Exempt Income, Line 4A
Moved	Line 40 Line 42	Positions 55-62	Return Sch. E, Line 4B Exempt Income, Line 4B
Moved	Line 41 Line 43	Positions 55-62	Return Sch. E, Line 4C Exempt Income, Line 4C
Moved	Line 42 Line 44	Positions 55-62	Return Sch. E, Line 4D Exempt Income, Line 4D
Moved	Line 43 Line 45	Positions 55-62	Return Sch. E, Line 4E Exempt Income, Line 4E
Moved	Line 44 Line 46	Positions 55-62	Return Sch. E, Line 4F Exempt Income, Line 4F
Moved	Line 45 Line 47	Positions 55-62	Return Sch. E, Line 4G Exempt Income, Line 4G
Moved	Line 46 Line 48	Positions 55-62	Return Sch. E, Line 4H Exempt Income, Line 4H
Moved	Line 47 Line 49	Positions 55-62	Return Sch. E, Line 4I Total Exempt Income – Add Lines 4A – 4H.
Moved	Line 48 Line 50	Positions 55-62	Return Sch. E, Line 4J Federal Tax Applicable to Exempt Income
Moved	Line 49 Line 51	Positions 55-62	Return Sch. E, Line 4K Exempt Income – Subtract 4J from Line 4I.
Moved	Line 50 Line 52	Positions 55-62	Return Sch. E, Line 5A Louisiana AGI before IRC 280(C) Wage Expense Adjustment
Moved	Line 51 Line 53	Positions 55-62	Return Sch. E, Line 5B IRC 280(C) Wage Expense Adjustment
Moved	Line 52 Line 54	Positions 55-62	Return Sch. E, Line 5C Louisiana AGI – Subtract Line 5B from Line 5A.
Moved	Line 53	Positions 55-62	Return Sch. F, Line 1D Fees for Louisiana Hunting and Fishing Licenses (Moved to Column Eight.)
Moved	Line 54	Positions 55-62	Return Sch. F, Line 2 Additional Refundable Credit, Line 2 (Moved to Column Eight.)
Column Seven			
Moved	Line 53 Line 29	Positions 47-54 Positions 66-70	Enter SCF1D (Moved from Column Five.)
Moved	Line 54 Line 30	Positions 47-54 Positions 66-70	Enter F2 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.) (Moved from Column Five.) Enter F2 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 29 Line 31	Positions 66-70	Enter F3 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 30 Line 32	Positions 66-70	Enter F4 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 31 Line 33	Positions 66-70	Enter F5 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 32 Line 34	Positions 66-70	Enter F6 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)

Column Seven (continued)			
Moved	Line 33 Line 35	Positions 66-70	Enter F7
Moved	Line 34 Line 36	Positions 66-70	Enter SCHH1
Moved	Line 35 Line 37	Positions 66-70	Enter H2
Moved	Line 36 Line 38	Positions 66-70	Enter H3
Moved	Line 37 Line 39	Positions 66-70	Enter SCHG1
Moved	Line 38 Line 40	Positions 66-70	Enter G2D
Moved	Line 39 Line 41	Positions 66-70	Enter G2E
Moved	Line 40 Line 42	Positions 66-70	Enter G3A
Moved	Line 41 Line 43	Positions 66-70	Enter G3B
Moved	Line 42 Line 44	Positions 66-70	Enter G4A
Moved	Line 43 Line 45	Positions 66-70	Enter G4B
Moved	Line 44 Line 46	Positions 66-70	Enter G5 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 45 Line 47	Positions 66-70	Enter G6 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 46 Line 48	Positions 66-70	Enter G7 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 47 Line 49	Positions 66-70	Enter G8 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 48 Line 50	Positions 66-70	Enter G9 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 49 Line 51	Positions 66-70	Enter 10 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 50 Line 52	Positions 66-70	Enter G11
Moved	Line 51 Line 53	Positions 66-70	Enter 12DSF
Moved	Line 52 Line 54	Positions 66-70	Enter 20SF
Moved	Line 53 Line 55	Positions 66-70	Enter SCODE
Column Eight			
Moved	Line 53 Line 29	Positions 55-62 Positions 74-80	Return Sch. F, Line 1D Fees for Louisiana Hunting and Fishing Licenses (Moved from Column Six.)
Moved	Line 54 Line 30	Positions 55-62 Positions 74-80	Return Sch. F, Line 2 Additional Refundable Credit, Line 2 (Moved from Column Six.)
Moved	Line 29 Line 31	Positions 74-80	Return Sch. F, Line 3 Additional Refundable Credit, Line 3
Moved	Line 30 Line 32	Positions 74-80	Return Sch. F, Line 4 Additional Refundable Credit, Line 4

Column Eight (continued)				
Moved	Line 31 Line 33	Positions 74-80	Return Sch. F, Line 5	Additional Refundable Credit, Line 5
Moved	Line 32 Line 34	Positions 74-80	Return Sch. F, Line 6	Additional Refundable Credit, Line 6
Moved	Line 33 Line 35	Positions 74-80	Return Sch. F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Moved	Line 34 Line 36	Positions 74-80	Return Sch. H, Line 1	Federal Income Tax Liability
Moved	Line 35 Line 37	Positions 74-80	Return Sch. H, Line 2	Federal Disaster Credits Allowed by IRS
Moved	Line 36 Line 38	Positions 74-80	Return Sch. H, Line 3	Total – Add Lines 1 and 2.
Moved	Line 37 Line 39	Positions 74-80	Return Sch. G, Line 1	Credit for Taxes Paid to Other States
Moved	Line 38 Line 40	Positions 74-80	Return Sch. G, Line 2D	Total Number of Qualifying Individuals
Moved	Line 39 Line 41	Positions 74-80	Return Sch. G, Line 2E	Multiply Line 2D by \$100.
Moved	Line 40 Line 42	Positions 74-80	Return Sch. G, Line 3A	Value of Computer/Technological Equipment Donated
Moved	Line 41 Line 43	Positions 74-80	Return Sch. G, Line 3B	Multiply Line 3A by 40%.
Moved	Line 42 Line 44	Positions 74-80	Return Sch. G, Line 4A	Certain Federal Tax Credits
Moved	Line 43 Line 45	Positions 74-80	Return Sch. G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
Moved	Line 44 Line 46	Positions 74-80	Return Sch. G, Line 5	Additional Nonrefundable Credit, Line 5
Moved	Line 45 Line 47	Positions 74-80	Return Sch. G, Line 6	Additional Nonrefundable Credit, Line 6
Moved	Line 46 Line 48	Positions 74-80	Return Sch. G, Line 7	Additional Nonrefundable Credit, Line 7
Moved	Line 47 Line 49	Positions 74-80	Return Sch. G, Line 8	Additional Nonrefundable Credit, Line 8
Moved	Line 48 Line 50	Positions 74-80	Return Sch. G, Line 9	Additional Nonrefundable Credit, Line 9
Moved	Line 49 Line 51	Positions 74-80	Return Sch. G, Line 10	Additional Nonrefundable Credit, Line 10
Moved	Line 50 Line 52	Positions 74-80	Return Sch. G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.
Moved	Line 51 Line 53	Positions 74-80	Return Line 12D	Positions 74-76 are zero-filled. Position 77 is the number of dependents who attended a 5-star facility. (If none, enter 0.) Position 78 is the number of dependents who attended a 4-star facility. (If none, enter 0.) Position 79 is the number of dependents who attended a 3-star facility. (If none, enter 0.) Position 80 is the number of dependents who attended a 2-star facility. (If none, enter 0.)
Moved	Line 52 Line 54	Positions 74-80	Return Line 20	Positions 74-76 are zero-filled. Position 77 is the number of dependents who attended a 5-star facility. (If none, enter 0.) Position 78 is the number of dependents who attended a 4-star facility. (If none, enter 0.) Position 79 is the number of dependents who attended a 3-star facility. (If none, enter 0.) Position 80 is the number of dependents who attended a 2-star facility. (If none, enter 0.)

Moved

Column Eight (continued)			
Line 53 Line 55	Positions 74-80	SPEC CODE	Positions 74-76 are zero-filled. Positions 77-80 are for a special event code, which will be issued as needed. (Zero-fill if not applicable.)

Modulus 10 Self-check Digit Computation:

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

Example:

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

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540-SD must use the scenarios that are found on Pages 17 through 26. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios, along with a completed Form R-6006 for Scenario 1 only.

Testing of Form IT-540-SD will begin November 2, 2009. All test documents must be submitted to the department on or before December 31, 2009. Test submissions should be sent to:

OVERNIGHT DELIVERY:

Attention: Forms Management Unit
Tax Administration Division, 7th Floor
Louisiana Department of Revenue
617 N. Third St.
Baton Rouge, LA 70802-5428

STANDARD MAIL:

Attention: Forms Management Unit
Louisiana Department of Revenue
P.O. Box 3193
Baton Rouge, LA 70821-3193

Ten (10) business days should be allowed for the review and testing of sample forms. Results will be issued via e-mail or fax. Questions, inquiries, comments, etc., should be directed to:

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

Scenario 1

Filing Period: Calendar Year 2009

Taxpayer: SHARON SMITH
Spouse: (n/a)

Primary SSN: 454-67-8905
Secondary SSN: (n/a)

Address: 3345 WEST ST
 NEW ORLEANS LA 70123-6660

Filing Status: Single

Telephone: 504-367-4444

Personal Exemptions: Yourself
 Yourself—65 or older

Name changed: no
Address changed: no
Amended return: no
Decedent return: no

Paid Preparer's ID: 72-9876549
Paid Preparer's Tel#: 504-291-8831

Dependents: (none)

Other information: Schedule E is utilized.
 Consumer Use Tax is due.

Return:

Line 7 = 27,089	Line 15 = 0	Line 27 = 0	Line 41 = 500
Line 8A = 9,398	Line 16 = 395	Line 28 = 0	Line 42 = 1,740
Line 8B = 5,700	Line 17 = 44	Line 29 = 2,679	Line 43 = 240
Line 8C = 3,698	Line 18 = 439	Line 30 = 2,240	Line 44 = 1,500
Line 9 = 4,559	Line 19 = 0	Line 31 = 0	Line 45 = 0
Line 10 = 18,832	Line 19A = 0	Line 32 = 2,240	Line 46 = 0
Line 11 = 395	Line 19B = 0	Line 33 = 0	Line 47 = 0
Line 12A = 0	Line 20 = 0	Line 34 = 500	Line 48 = 0
Line 12B = 0	Line 21 = 0	Line 35 = 0	Line 49 = 0
Line 12C = 0	Line 22 = 55	Line 36 = 0	Line 50 = 0
Line 12D = 0	Line 23 = 2,212	Line 37 = 0	Line 51 = 0
Line 12E = 0	Line 24 = 412	Line 38 = 0	Line 52 = 0
Line 13 = 0	Line 25 = 0	Line 39 = 0	
Line 14 = 0	Line 26 = 0	Line 40 = 0	

Schedule E:

Line 1.....= 46,212	Line 4F.....= 0
Line 2.....= 0	Line 4G.....= 0
Line 2A.....= 0	Line 4H.....= 0
Line 3.....= 46,212	Line 4I.....= 20,498
Line 4A: LA State Teachers' Retirement (03E) = 20,498	Line 4J.....= 1,375
Taxpayer date retired: 01/01/2001	Line 4K.....= 19,123
Line 4B.....= 0	Line 5A.....= 27,089
Line 4C.....= 0	Line 5B.....= 0
Line 4D.....= 0	Line 5C.....= 27,089
Line 4E.....= 0	

Schedule F:

Line 1D.....= 0	Line 5.....= 0
Line 2: Sugarcane Trailer Conversion (69F)....= 2,212	Line 6.....= 0
Line 3.....= 0	Line 7.....= 2,212
Line 4.....= 0	

Scenario 1 (continued)

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

NOTE: Form R-6006 must be completed for this scenario and submitted with your test samples.

Scenario 2

Filing Period: Calendar Year 2009

Taxpayer: BILL WRIGHT
Spouse: NANCY WRIGHTPrimary SSN: 437-54-3637
Secondary SSN: 437-67-4567Address: 5089 BANANA VINEYARD
MONROE LA 71201

Filing Status: Married filing jointly

Telephone: 318-687-4320

Personal Exemptions: Yourself
SpouseName changed: no
Address changed: no
Amended return: no
Decedent return: noPaid Preparer's ID: 72-6830902
Paid Preparer's Tel#: 225-922-6432

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

Other information: Schedule E is utilized.
Consumer Use Tax is due.

Becky Wright (daughter) was home-schooled during 2009. Qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.11) were \$2,000 for textbooks and other instructional materials and \$1,000 for supplies.

Jonathan Wright (son) was home-schooled during 2009. Qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.11) were \$500 for textbooks and other instructional materials.

Return:

Line 7 = (calculate)	Line 15 = (calculate)	Line 27 = 0	Line 41 = 0
Line 8A = 0	Line 16 = (calculate)	Line 28 = 0	Line 42 = 0
Line 8B = 0	Line 17 = 1,509	Line 29 = (calculate)	Line 43 = 0
Line 8C = 0	Line 18 = (calculate)	Line 30 = 0	Line 44 = 0
Line 9 = 71,897	Line 19 = 0	Line 31 = 0	Line 45 = (calculate)
Line 10 = (calculate)	Line 19A = 0	Line 32 = 0	Line 46 = 0
Line 11 = (calculate)	Line 19B = 0	Line 33 = 0	Line 47 = 200
Line 12A = 0	Line 20 = 0	Line 34 = 0	Line 48 = 0
Line 12B = 0	Line 21 = 0	Line 35 = 0	Line 49 = 0
Line 12C = 0	Line 22 = 259	Line 36 = 0	Line 50 = 0
Line 12D = 0	Line 23 = 0	Line 37 = 0	Line 51 = 0
Line 12E = 0	Line 24 = 5,000	Line 38 = 0	Line 52 = (calculate)
Line 13 = 50	Line 25 = 0	Line 39 = 0	
Line 14 = (calculate)	Line 26 = 0	Line 40 = 0	

Schedule E:

Line 1..... = 314,729	Line 4E..... = 0
Line 2..... = 2,719	Line 4F..... = 0
Line 2A..... = 0	Line 4G..... = 0
Line 3..... = (calculate)	Line 4H..... = 0
Line 4A: Interest and Dividends on US	Line 4I..... = (calculate)
Government Obligations (01E)..... = 4,459	Line 4J..... = 52
Line 4B: START Savings Program (09E)..... = 9,000	Line 4K..... = (calculate)
Line 4C: Educational Expenses for Home-	Line 5A..... = (calculate)
Schooled Children (18E)..... = 1,750	Line 5B..... = 0
Line 4D..... = 0	Line 5C..... = (calculate)

Scenario 2 (continued)

Schedule F: (n/a)

Schedule H: (n/a)

Schedule G:

Line 1..... =	510	Line 6: Ports of Louisiana Import/Export	
Line 2D..... =	0	Cargo(240)	= 1,500
Line 2E..... =	0	Line 7	= 0
Line 3A..... =	0	Line 8	= 0
Line 3B..... =	0	Line 9	= 0
Line 4A..... =	0	Line 10	= 0
Line 4B..... =	0	Line 11	= (calculate)
Line 5: Ports of Louisiana Investor (238)..... =	4,000		

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

Part IV. Elementary and Secondary School Tuition Deduction..... =	0
Educational Expenses for Home-Schooled Children Deduction.. =	1,750
Educational Expenses for a Quality Public Education Deduction =	0

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

Scenario 3**Filing Period:** Calendar Year 2009**Taxpayer:** SAM GREEN**Spouse:** (n/a)**Primary SSN:** 258-96-3140**Secondary SSN:** (n/a)**Address:** 7634 BLUE RIVER RD
BATON ROUGE LA 70812-2000**Filing Status:** Married filing separately**Telephone:** 225-356-8982**Personal Exemptions:** Yourself**Name changed:** no**Paid Preparer's ID:** (n/a)**Address changed:** no**Paid Preparer's Tel#:** (n/a)**Amended return:** no**Decedent return:** no**Dependents:** (none)**Other information:** Schedule E is utilized.
Consumer Use Tax is due.

Although Hilary Green (daughter) is not claimed as a dependent for the tax year 2009, she was claimed as a dependent on the taxpayer's 2008 tax return, and the taxpayer paid educational expenses for 2009. During the earlier part of 2009, Hilary attended Catholic High, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$10,000 for tuition, \$200 for school uniforms, \$500 for textbooks and other instructional materials, and \$100 for supplies. During the later part of 2009, Hilary attended E.B.R. Acceleration Academy, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$200 for school uniforms and \$200 for supplies.

Although Steve Green (son) is not claimed as a dependent for the tax year 2009, he was claimed as a dependent on the taxpayer's 2008 tax return, and the taxpayer paid educational expenses for 2009. During 2009, Steve attended Catholic High, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$8,000 for tuition, \$200 for school uniforms, and \$400 for textbooks.

Return:

Line 7 = (calculate)	Line 15 = 0	Line 27 = 0	Line 41 = 0
Line 8A = 21,121	Line 16 = (calculate)	Line 28 = 0	Line 42 = 0
Line 8B = (calculate)	Line 17 = 692	Line 29 = (calculate)	Line 43 = 0
Line 8C = (calculate)	Line 18 = (calculate)	Line 30 = 0	Line 44 = 0
Line 9 = 20,599	Line 19 = 0	Line 31 = 0	Line 45 = (calculate)
Line 10 = (calculate)	Line 19A = 0	Line 32 = 0	Line 46 = 0
Line 11 = (calculate)	Line 19B = 0	Line 33 = 0	Line 47 = 1,456
Line 12A = 0	Line 20 = 0	Line 34 = 0	Line 48 = 0
Line 12B = 0	Line 21 = 0	Line 35 = 0	Line 49 = 0
Line 12C = 0	Line 22 = 0	Line 36 = 0	Line 50 = 0
Line 12D = 0	Line 23 = (calculate)	Line 37 = 0	Line 51 = 0
Line 12E = 0	Line 24 = 2,000	Line 38 = 0	Line 52 = (calculate)
Line 13 = 0	Line 25 = 0	Line 39 = 0	
Line 14 = 0	Line 26 = 0	Line 40 = 0	

Scenario 3 (continued)

Schedule E:

Line 1.....	= 119,300	Line 4F.....	= 0
Line 2.....	= 0	Line 4G.....	= 0
Line 2A.....	= 0	Line 4H.....	= 0
Line 3.....	= 119,300	Line 4I.....	= (calculate)
Line 4A: (Complete necessary information.)	= (calculate)	Line 4J.....	= 0
Line 4B.....	= 0	Line 4K.....	= (calculate)
Line 4C.....	= 0	Line 5A.....	= (calculate)
Line 4D.....	= 0	Line 5B.....	= 0
Line 4E.....	= 0	Line 5C.....	= (calculate)

Schedule F:

Line 1D.....	= 0	Line 5.....	= 0
Line 2: Retention and Modernization (70F) ...	= 750	Line 6.....	= 0
Line 3: Research and Development (72F)	= 490	Line 7.....	= (calculate)
Line 4.....	= 0		

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

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

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

Scenario 4

Filing Period: Calendar Year 2009

Taxpayer: SHARON MORRIS

Spouse: (n/a)

Address: 419 FERTILITY LANE
GONZALES LA 74444-1239

Telephone: 225-219-0000

Name changed: no

Address changed: no

Amended return: no

Decedent return: no

Primary SSN: 458-98-5260

Secondary SSN: (n/a)

Filing Status: Head of household

Personal Exemptions: Yourself

Paid Preparer's ID: P36451237

Paid Preparer's Tel#: 225-419-1111

Dependents:	Name	SSN	Relationship	Birth Date
	JESSICA MORRIS	400-55-3008	daughter	01/11/1992
	TAMMY MORRIS	400-55-4008	daughter	03/17/1996
	SAMMY MORRIS	400-55-5008	son	04/28/2004

Other information: Schedule E is utilized.

No use tax is due.

The Federal Adjusted Gross Income is \$41,112.

The Federal Child Care Credit from Federal Form 1040, Line 48, is \$399.

The amount of Child Care Credit Carryforward from 2005 through 2008 is \$12.

The amount of School Readiness Credit Carryforward from 2008 is \$50.

Sammy attended a child care facility that is participating in the Quality Star Rating program and is rated as a three star facility.

Jessica Morris (daughter) attended East Ascension High School, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$175 for school uniforms, \$200 for textbooks, and \$50 for supplies.

Tammy Morris (daughter) attended East Ascension High School, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$300 for school uniforms, \$50 for textbooks, and \$50 for supplies.

Return:

Line 7 = 40,699	Line 15 = (calculate)	Line 27 = 0	Line 41 = (calculate)
Line 8A = 0	Line 16 = (calculate)	Line 28 = 0	Line 42 = (calculate)
Line 8B = 0	Line 17 = 0	Line 29 = (calculate)	Line 43 = 0
Line 8C = 0	Line 18 = (calculate)	Line 30 = (calculate)	Line 44 = (calculate)
Line 9 = 0	Line 19 = 0	Line 31 = 0	Line 45 = 0
Line 10 = 40,699	Line 19A = 0	Line 32 = (calculate)	Line 46 = 0
Line 11 = (calculate)	Line 19B = 0	Line 33 = 0	Line 47 = 0
Line 12A = 399	Line 20 = 0	Line 34 = 0	Line 48 = 0
Line 12B = (calculate)	Line 21 = (calculate)	Line 35 = 0	Line 49 = 0
Line 12C = (calculate)	Line 22 = 0	Line 36 = 0	Line 50 = 0
Line 12D = (calculate)	Line 23 = 0	Line 37 = 25	Line 51 = 0
Line 12E = (calculate)	Line 24 = 1,144	Line 38 = 0	Line 52 = 0
Line 13 = 50	Line 25 = 0	Line 39 = 0	
Line 14 = 0	Line 26 = 0	Line 40 = 25	

Scenario 4 (continued)

Schedule E:

Line 1..... =	41,112	Line 4F..... =	0
Line 2..... =	0	Line 4G..... =	0
Line 2A..... =	0	Line 4H..... =	0
Line 3..... =	41,112	Line 4I..... =	413
Line 4A: Educational Expenses for Quality Public Education (19E)..... =	413	Line 4J..... =	0
Line 4B..... =	0	Line 4K..... =	413
Line 4C..... =	0	Line 5A..... =	40,699
Line 4D..... =	0	Line 5B..... =	0
Line 4E..... =	0	Line 5C..... =	40,699

Schedule F: (n/a)

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

Part IV.

Elementary and Secondary School Tuition Deduction..... =	0
Educational Expenses for Home-Schooled Children Deduction.. =	0
Educational Expenses for a Quality Public Education Deduction =	413

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

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

Louisiana Earned Income Credit Worksheet:

Line 1..... =	454
Line 3..... =	(calculate)

NOTE: In this scenario, the Louisiana “Nonrefundable” Child Care Credit Worksheet and the Louisiana “Nonrefundable” School Readiness Credit Worksheet are needed to accurately complete the return. However, these worksheets should not be submitted for testing. Only the “refundable” credit worksheets that are applicable (which are shown above) should be included in the test samples.

Scenario 5

Filing Period: Calendar Year 2009

Taxpayer: BRYAN BROWN
Spouse: (n/a)Primary SSN: 543-56-9876
Secondary SSN: (n/a)Address: 1579 DEEPWOODS DR
MINDEN LA 71055-1234

Filing Status: Qualifying widow

Telephone: (n/a)

Personal Exemptions: Yourself
Yourself—Qualifying widowName changed: no
Address changed: yes
Amended return: no
Decedent return: noPaid Preparer's ID: (n/a)
Paid Preparer's Tel#: (n/a)

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

Other information: Schedule E is utilized.

No use tax is due.

The Federal Adjusted Gross Income is \$43,442.

The Federal Child Care Credit from Federal Form 1040, Line 48, is \$0.

The amount of Child Care Credit Carryforward from 2005 through 2008 is \$32.

The amount of School Readiness Credit Carryforward from 2008 is \$25.

Bryan Brown (taxpayer) is an active reserve military servicemember, who obtained a noncommercial fishing license for \$25 during 2009. His date of birth is 01/31/1973, and his Louisiana driver's license number is 001234567.

Bobby Brown (son) attended Glenbrook School, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$2,000 for tuition, \$100 for school uniforms, and \$300 for textbooks.

Return:

Line 7 = 42,242	Line 15 = (calculate)	Line 27 = 0	Line 41 = 0
Line 8A = 0	Line 16 = (calculate)	Line 28 = 0	Line 42 = (calculate)
Line 8B = 0	Line 17 = 0	Line 29 = (calculate)	Line 43 = 0
Line 8C = 0	Line 18 = (calculate)	Line 30 = (calculate)	Line 44 = (calculate)
Line 9 = 1,671	Line 19 = 0	Line 31 = 0	Line 45 = 0
Line 10 = (calculate)	Line 19A = 0	Line 32 = (calculate)	Line 46 = 0
Line 11 = (calculate)	Line 19B = 0	Line 33 = 0	Line 47 = 0
Line 12A = 0	Line 20 = 0	Line 34 = 0	Line 48 = 0
Line 12B = 0	Line 21 = 0	Line 35 = 0	Line 49 = 0
Line 12C = (calculate)	Line 22 = 12	Line 36 = 0	Line 50 = 0
Line 12D = 0	Line 23 = (calculate)	Line 37 = 0	Line 51 = 0
Line 12E = (calculate)	Line 24 = 752	Line 38 = 0	Line 52 = 0
Line 13 = 25	Line 25 = 0	Line 39 = 0	
Line 14 = 0	Line 26 = 0	Line 40 = 0	

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

Line 1.....	=	43,442	Line 4F.....	=	0
Line 2.....	=	0	Line 4G.....	=	0
Line 2A.....	=	0	Line 4H.....	=	0
Line 3.....	=	43,442	Line 4I.....	=	1,200
Line 4A: Elementary and Secondary School Tuition (17E).....	=	1,200	Line 4J.....	=	0
Line 4B.....	=	0	Line 4K.....	=	1,200
Line 4C.....	=	0	Line 5A.....	=	42,242
Line 4D.....	=	0	Line 5B.....	=	0
Line 4E.....	=	0	Line 5C.....	=	42,242

Schedule F:

Line 1D.....	= (calculate)		Line 4.....	=	0
Line 2: Conversion of Vehicle to Alternative Fuel (71F).....	=	212	Line 5.....	=	0
Line 3.....	=	0	Line 6.....	=	0
			Line 7.....	= (calculate)	

Schedule H: (n/a)**Schedule G:** (n/a)**Louisiana School Expense Deduction Worksheet:****Part II.** (Complete necessary information.)**Part III.** (Complete necessary information.)

Part IV. Elementary and Secondary School Tuition Deduction.....	=	1,200
Educational Expenses for Home-Schooled Children Deduction..	=	0
Educational Expenses for a Quality Public Education Deduction =	=	0

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

NOTE: In this scenario, the Louisiana "Nonrefundable" Child Care Credit Worksheet and the Louisiana "Nonrefundable" School Readiness Credit Worksheet are needed to accurately complete the return. However, these worksheets should not be submitted for testing. Only the "refundable" credit worksheets that are applicable (which are shown above) should be included in the test samples.