



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

IMPORTANT: If you are developing a substitute of the 2009 Louisiana Nonresident Individual Income Tax Return (IT-540B) that **contains a 2-D barcode**, you **must** use the specifications found in **Form R-6235**. Do not use the specifications in this document.

General Information: The 2009 Louisiana Nonresident Individual Income Tax Return (IT-540B) 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-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. This number **MUST** appear at the top left of the return and schedules in the following positions:

IT-540B-SD Nonresident Return	Line 9, Positions 6-9
IT-540B-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-540B-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).

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 6091) of the nonresident 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.

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-540B-SD:

<u>2009 Form/Schedule/Worksheet</u>	<u>Doc. ID</u>
IT-540B-SD Nonresident Return	6090
IT-540B-SD Schedules F-NR and H-NR	6091
IT-540B-SD Schedule G-NR	6092
IT-540B-SD Nonresident and Part-Year Resident (NPR) Worksheet	6094
IT-540B-SD School Expense Deduction Worksheet	6095
IT-540B-SD Refundable Child Care Credit Worksheet	6077
IT-540B-SD Refundable School Readiness Credit Worksheet	6079

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-540B-SD Nonresident Return	6090F
IT-540B-SD Schedules F-NR and H-NR	6091G
IT-540B-SD Schedule G-NR	6092H
IT-540B-SD Nonresident and Part-Year Resident (NPR) Worksheet	6094
IT-540B-SD School Expense Deduction Worksheet	6095
IT-540B-SD Refundable Child Care Credit Worksheet	6077
IT-540B-SD Refundable School Readiness Credit Worksheet	6079

- The barcode must be positioned as follows:

<u>2009 Form/Schedule/Worksheet</u>	<u>from Left Edge</u>	<u>from Bottom Edge</u>
IT-540B-SD Nonresident Return	1/2"	1/2"
IT-540B-SD Schedules F-NR and H-NR	1/2"	1/2"
IT-540B-SD Schedule G-NR	1/2"	1/2"
IT-540B-SD Nonresident and Part-Year Resident (NPR) Worksheet	1/2"	1/2"
IT-540B-SD School Expense Deduction Worksheet	1/2"	1/2"
IT-540B-SD Refundable Child Care Credit Worksheet	1/2"	7/8"
IT-540B-SD Refundable School Readiness Credit Worksheet	1/2"	7/8"

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 7-26, 30-37, 41-50, 53, 55, 57-61, 64, 70, 72, 75, and 78.
- First vertical column will occupy Lines 29-50, positions 7-11.
- Second vertical column will occupy Lines 29-50, positions 15-24.
- Third vertical column will occupy Lines 29-50, positions 28-32.
- Fourth vertical column will occupy Lines 29-50, positions 36-43.
- Fifth vertical column will occupy Lines 29-52, positions 47-51.
- Sixth vertical column will occupy Lines 29-52, positions 55-62.
- Seventh vertical column will occupy Lines 29-49, positions 66-70.
- Eighth vertical column will occupy Lines 29-49, 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-540B-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.
NOTE: Positions for the exemptions "Yourself" and "Spouse" have been purposely omitted from the scanband layout.		
Line 26	Positions 18-19	Line 6C, Total Dependents
Line 26	Positions 20-21	Line 6D, Total Exemptions Claimed
Line 26	Position 22	Check digit for primary Social Security Number
Line 26	Position 23	Check digit for secondary Social Security Number
Line 26	Position 24	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
Line 26	Position 25	Check digit for Balance Due Louisiana (Line 50 52 of return)
Line 26	Position 26	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
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	Positions 41-50	Daytime area code and telephone number of taxpayer

Horizontal Line Area (continued)		
Line 26	Position 53	Mark "1" for decedent taxpayer. Mark "2" for decedent spouse. Mark "3" if both are deceased. Mark "0" if not applicable.
Line 26	Position 55	Mark "1" if federal return not required. (If "1" is marked, Line 7 must be "0.") Mark "0" if not applicable.
Line 26	Positions 57-61	If "1" is marked in Position 55 of Line 26, enter the wages from the W-2(s). If not applicable, zero-fill.
Line 26	Position 64	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 10E 10D). Mark "0" if not applicable.
Column One		
Line 29	Positions 7-11	Enter TPSSN
Line 30	Positions 7-11	Enter SPSSN
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 LN8
Line 37	Positions 7-11	Enter LN9
Line 38	Positions 7-11	Enter LN10A
Line 39	Positions 7-11	Enter LN10B

Column One (continued)			
	Line 40	Positions 7-11	Enter LN10C
	Line 41	Positions 7-11	Enter LN10D
	Line 42	Positions 7-11	Enter LN10E
	Line 43	Positions 7-11	Enter LN10F
Deleted	Line 44	Positions 7-11	Enter LN10G
Moved	Line 45	Positions 7-11	Enter LN11
	Line 44		
Moved	Line 46	Positions 7-11	Enter LN12
	Line 45		
Moved	Line 47	Positions 7-11	Enter LN13A
	Line 46		
Moved	Line 48	Positions 7-11	Enter LN13B
	Line 47		
Moved	Line 49	Positions 7-11	Enter LN13C
	Line 48		
Moved	Line 50	Positions 7-11	Enter LN13D
	Line 49		
Added	Line 50	Positions 7-11	Enter LN13E
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 0000001111)
	Line 32	Positions 15-24	Taxable Period (Ex: 0012312008 (Ex: 0012312009))
	Line 33	Positions 15-24	Form ID Number (Ex: 0000006992 (Ex: 0000006090))
	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 8 Louisiana Adjusted Gross Income (AGI)
	Line 37	Positions 15-24	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 and zero-fill the remainder of the field. Example: If Line 7 = 0000075000 and Line 8 = 0000035555, then Line 9 = 0000004740
	Line 38	Positions 15-24	Return Line 10A Federal Itemized Deductions
	Line 39	Positions 15-24	Return Line 10B Federal Standard Deduction
	Line 40	Positions 15-24	Return Line 10C Excess Federal Itemized Deduction
Deleted	Line 41	Positions 15-24	Return Line 10D 65% Excess Federal Itemized Deduction
Moved	Line 42	Positions 15-24	Return Line 10E Federal Income Tax
	Line 41		Return Line 10D
Moved	Line 43	Positions 15-24	Return Line 10F Total Deductions – Add Lines 10D and 10E .
	Line 42		Return Line 10E Total Deductions – Add Lines 10C and 10D .
Moved	Line 44	Positions 15-24	Return Line 10G Allowable Deductions – Multiply Line 10F by the ratio on Line 9.
	Line 43		Return Line 10F Allowable Deductions – Multiply Line 10E by the ratio on Line 9.
Moved	Line 45	Positions 15-24	Return Line 11 Louisiana Net Income
	Line 44		
Moved	Line 46	Positions 15-24	Return Line 12 Louisiana Income Tax
	Line 45		
Moved	Line 47	Positions 15-24	Return Line 13A Federal Child Care Credit
	Line 46		
Moved	Line 48	Positions 15-24	Return Line 13B Louisiana Nonrefundable Child Care Credit
	Line 47		
Moved	Line 49	Positions 15-24	Return Line 13C Louisiana Nonrefundable Child Care Credit Carried Forward
	Line 48		

Column Two (continued)			
Moved	Line 50 Line 49	Positions 15-24	Return Line 13D Louisiana Nonrefundable School Readiness Credit
Added	Line 50	Positions 15-24	Return Line 13E Louisiana Nonrefundable School Readiness Credit Carried Forward
Column Three			
	Line 29	Positions 28-32	Enter LN14
	Line 30	Positions 28-32	Enter LN15
	Line 31	Positions 28-32	Enter LN16
	Line 32	Positions 28-32	Enter LN17
	Line 33	Positions 28-32	Enter LN18
	Line 34	Positions 28-32	Enter LN19
	Line 35	Positions 28-32	Enter LN20
	Line 36	Positions 28-32	Enter LN20A
	Line 37	Positions 28-32	Enter LN20B
	Line 38	Positions 28-32	Enter LN21
	Line 39	Positions 28-32	Enter LN22
	Line 40	Positions 28-32	Enter LN23
	Line 41	Positions 28-32	Enter LN24
	Line 42	Positions 28-32	Enter LN25
	Line 43	Positions 28-32	Enter LN26
	Line 44	Positions 28-32	Enter LN27
	Line 45	Positions 28-32	Enter LN28
	Line 46	Positions 28-32	Enter LN29
	Line 47	Positions 28-32	Enter LN30
	Line 48	Positions 28-32	Enter LN31
	Line 49	Positions 28-32	Enter LN32
	Line 50	Positions 28-32	Enter LN33
Column Four			
	Line 29	Positions 36-43	Return Line 14 Education Credit
	Line 30	Positions 36-43	Return Line 15 Other Nonrefundable Tax Credits
	Line 31	Positions 36-43	Return Line 16 Total Nonrefundable Tax Credits
	Line 32	Positions 36-43	Return Line 17 Adjusted Louisiana Income Tax
	Line 33	Positions 36-43	Return Line 18 Consumer Use Tax
	Line 34	Positions 36-43	Return Line 19 Total – Add Lines 17 and 18.
	Line 35	Positions 36-43	Return Line 20 Louisiana Refundable Child Care Credit
	Line 36	Positions 36-43	Return Line 20A Refundable Child Care Credit worksheet, Line 3
	Line 37	Positions 36-43	Return Line 20B Refundable Child Care Credit worksheet, Line 6
	Line 38	Positions 36-43	Return Line 21 Louisiana Refundable School Readiness Credit
	Line 39	Positions 36-43	Return Line 22 Louisiana Citizens Insurance Credit
Deleted	Line 40	Positions 36-43	Return Line 23 Louisiana Property Insurance Credit
Moved	Line 41 Line 40	Positions 36-43	Return Line 24 Return Line 23 Other Refundable Tax Credits
Moved	Line 42 Line 41	Positions 36-43	Return Line 25 Return Line 24 Louisiana Tax Withheld for 2008 2009
Moved	Line 43 Line 42	Positions 36-43	Return Line 26 Return Line 25 Credit Carried Forward from 2007 2008
Moved	Line 44 Line 43	Positions 36-43	Return Line 27 Return Line 26 Paid by Composite Partnership Filing
Moved	Line 45 Line 44	Positions 36-43	Return Line 28 Return Line 27 Amount of Estimated Payments for 2008 2009
Moved	Line 46 Line 45	Positions 36-43	Return Line 29 Return Line 28 Amount Paid with Extension Request
Moved	Line 47 Line 46	Positions 36-43	Return Line 30 Return Line 29 Total Refundable Credits and Payments
Moved	Line 48 Line 47	Positions 36-43	Return Line 31 Return Line 30 Overpayment

Column Four (continued)				
Moved	Line 49 Line 48	Positions 36-43	Return Line 32 Return Line 31	Underpayment Penalty for Estimated Tax
Moved	Line 50 Line 49	Positions 36-43	Return Line 33 Return Line 32	Adjusted Overpayment
Moved	Line 29 Line 50	Positions 55-62 Positions 36-43	Return Line 34 Return Line 33	Military Family Assistance Fund (Moved from Column Six.)
Column Five				
	Line 29	Positions 47-51	Enter LN3 4	
	Line 30	Positions 47-51	Enter LN3 5	
	Line 31	Positions 47-51	Enter LN3 6	
	Line 32	Positions 47-51	Enter LN3 7	
	Line 33	Positions 47-51	Enter LN3 8	
	Line 34	Positions 47-51	Enter LN3 9	
	Line 35	Positions 47-51	Enter LN4 0	
	Line 36	Positions 47-51	Enter LN4 1	
	Line 37	Positions 47-51	Enter CREDIT Enter LN4 2	
	Line 38	Positions 47-51	Enter REFND Enter CREDIT	
	Line 39	Positions 47-51	Enter OWED Enter REFND	
	Line 40	Positions 47-51	Enter LN4 5 Enter OWED	
	Line 41	Positions 47-51	Enter LN4 6	
	Line 42	Positions 47-51	Enter LN4 7	
	Line 43	Positions 47-51	Enter LN4 8	
	Line 44	Positions 47-51	Enter LN4 9	
	Line 45	Positions 47-51	Enter LN5 0	
Added	Line 46	Positions 47-51	Enter LN5 1	
Added	Line 47	Positions 47-51	Enter LN5 2	
Moved	Line 46 Line 48	Positions 47-51	Enter FNR1D	
Moved	Line 47 Line 49	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	Line 48 Line 50	Positions 47-51	Enter F3 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	
Moved	Line 49 Line 51	Positions 47-51	Enter F4 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	
Moved	Line 50 Line 52	Positions 47-51	Enter F5 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	
Moved	Line 51	Positions 47-51	Enter F6 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.)	
Moved	Line 52	Positions 47-51	Enter FNR7 (Moved to Column Seven.)	
Column Six				
Moved	Line 29	Positions 55-62	Return Line 34	Military Family Assistance Fund (Moved to Column Four.)
Added	Line 29	Positions 55-62	Return Line 34	Coastal Protection and Restoration Fund
	Line 30	Positions 55-62	Return Line 35	START Program
	Line 31	Positions 55-62	Return Line 36	Wildlife Habitat and Natural Heritage Trust
	Line 32	Positions 55-62	Return Line 37	Louisiana Prostate Cancer Trust Fund
	Line 33	Positions 55-62	Return Line 38	Louisiana Animal Welfare Commission

Column Six (continued)				
	Line 34	Positions 55-62	Return Line 39	Community-Based Primary Health Care Fund
Added	Line 35	Positions 55-62	Return Line 40	National Lung Cancer Partnership
Moved	Line 35	Positions 55-62	Return Line 40	Total Donations — Add Lines 34 — 39.
	Line 36		Return Line 41	Total Donations — Add Lines 33 — 40.
Moved	Line 36	Positions 55-62	Return Line 41	Subtotal — Subtract Line 40 from Line 33.
	Line 37		Return Line 42	Subtotal — Subtract Line 41 from Line 32.
Moved	Line 37	Positions 55-62	Return Line 42	Amount Credited to 2009 2010
	Line 38		Return Line 43	
Moved	Line 38	Positions 55-62	Return Line 43	Amount to be Refunded
	Line 39		Return Line 44	
Moved	Line 39	Positions 55-62	Return Line 44	Amount Owed
	Line 40		Return Line 45	
Moved	Line 40	Positions 55-62	Return Line 45	Additional Donation to Military Family Assistance Fund
	Line 41		Return Line 46	
Added	Line 42	Positions 55-62	Return Line 47	Additional Donation to Coastal Protection and Restoration Fund
	Line 43		Return Line 46	
Moved	Line 43	Positions 55-62	Return Line 46	Interest
	Line 44		Return Line 47	
Moved	Line 42	Positions 55-62	Return Line 47	Delinquent Filing Penalty
	Line 44		Return Line 49	
Moved	Line 43	Positions 55-62	Return Line 48	Delinquent Payment Penalty
	Line 45		Return Line 50	
Moved	Line 44	Positions 55-62	Return Line 49	Underpayment Penalty for Tax Due
	Line 46		Return Line 51	
Moved	Line 45	Positions 55-62	Return Line 50	Balance Due Louisiana
	Line 47		Return Line 52	
Moved	Line 46	Positions 55-62	Return Sch. FNR, Line 1D	Fees for Louisiana Hunting and Fishing Licenses
	Line 48			
Moved	Line 47	Positions 55-62	Return Sch. FNR, Line 2	Additional Refundable Credit, Line 2
	Line 49			
Moved	Line 48	Positions 55-62	Return Sch. FNR, Line 3	Additional Refundable Credit, Line 3
	Line 50			
Moved	Line 49	Positions 55-62	Return Sch. FNR, Line 4	Additional Refundable Credit, Line 4
	Line 51			
Moved	Line 50	Positions 55-62	Return Sch. FNR, Line 5	Additional Refundable Credit, Line 5
	Line 52			
Moved	Line 51	Positions 55-62	Return Sch. FNR, Line 6	Additional Refundable Credit, Line 6 (Move to Column Eight.)
	Line 52			
Moved	Line 52	Positions 55-62	Return Sch. FNR, Line 7	Total Refundable Credits — Add Lines 1D and 2 — 6. (Moved to Column Eight.)
Column Seven				
Moved	Line 51	Positions 47-51	Enter F6 in Positions 47-48.	
	Line 29	Positions 66-70	Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.) (Moved from Column Five.)	
			Enter F6 in Positions 66-67.	
			Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)	
Moved	Line 52	Positions 47-51	Enter FNR7 (Moved from Column Five.)	
	Line 30	Positions 66-70		
Moved	Line 29	Positions 66-70	Enter HNR1	
	Line 31			
Moved	Line 30	Positions 66-70	Enter HNR2	
	Line 32			

Column Seven (continued)			
Moved	Line 31 Line 33	Positions 66-70	Enter HNR3
Moved	Line 32 Line 34	Positions 66-70	Enter GNR1D
Moved	Line 33 Line 35	Positions 66-70	Enter GNR1E
Moved	Line 34 Line 36	Positions 66-70	Enter GNR2A
Moved	Line 35 Line 37	Positions 66-70	Enter GNR2B
Moved	Line 36 Line 38	Positions 66-70	Enter GNR3A
Moved	Line 37 Line 39	Positions 66-70	Enter GNR3B
Moved	Line 38 Line 40	Positions 66-70	Enter G4 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)
Moved	Line 39 Line 41	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 40 Line 42	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 41 Line 43	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 42 Line 44	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 43 Line 45	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 44 Line 46	Positions 66-70	Enter GNR10
Moved	Line 45 Line 47	Positions 66-70	Enter 13DSF
Moved	Line 46 Line 48	Positions 66-70	Enter 21SF
Moved	Line 47 Line 49	Positions 66-70	Enter SCODE
Column Eight			
Moved	Line 51 Line 29	Positions 55-62 Positions 74-80	Return Sch. FNR, Line 6 Additional Refundable Credit, Line 6 (Move from Column Six.)
Moved	Line 52 Line 30	Positions 55-62 Positions 74-80	Return Sch. FNR, Line 7 Total Refundable Credits – Add Lines 1D and 2 – 6. (Moved from Column Six.)
Moved	Line 29 Line 31	Positions 74-80	Return Sch. HNR, Line 1 Federal Income Tax Liability
Moved	Line 30 Line 32	Positions 74-80	Return Sch. HNR, Line 2 Federal Disaster Credits Allowed by IRS
Moved	Line 31 Line 33	Positions 74-80	Return Sch. HNR, Line 3 Total – Add Lines 1 and 2.
Moved	Line 32 Line 34	Positions 74-80	Return Sch. GNR, Line 1D Total Number of Qualifying Individuals
Moved	Line 33 Line 35	Positions 74-80	Return Sch. GNR, Line 1E Multiply Line 1D by \$100.
Moved	Line 34 Line 36	Positions 74-80	Return Sch. GNR, Line 2A Value of Computer/Technological Equipment Donated

Column Eight (continued)				
Moved	Line 35 Line 37	Positions 74-80	Return Sch. GNR, Line 2B	Multiply Line 2A by 40%.
Moved	Line 36 Line 38	Positions 74-80	Return Sch. GNR, Line 3A	Certain Federal Tax Credits
Moved	Line 37 Line 39	Positions 74-80	Return Sch. GNR, Line 3B	Multiply Line 3A by 10%. (Limited to \$25)
Moved	Line 38 Line 40	Positions 74-80	Return Sch. GNR, Line 4	Additional Nonrefundable Credit, Line 4
Moved	Line 39 Line 41	Positions 74-80	Return Sch. GNR, Line 5	Additional Nonrefundable Credit, Line 5
Moved	Line 40 Line 42	Positions 74-80	Return Sch. GNR, Line 6	Additional Nonrefundable Credit, Line 6
Moved	Line 41 Line 43	Positions 74-80	Return Sch. GNR, Line 7	Additional Nonrefundable Credit, Line 7
Moved	Line 42 Line 44	Positions 74-80	Return Sch. GNR, Line 8	Additional Nonrefundable Credit, Line 8
Moved	Line 43 Line 45	Positions 74-80	Return Sch. GNR, Line 9	Additional Nonrefundable Credit, Line 9
Moved	Line 44 Line 46	Positions 74-80	Return Sch. GNR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, 4 – 9.
Moved	Line 45 Line 47	Positions 74-80	Return Line 13D	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 46 Line 48	Positions 74-80	Return Line 21	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 47 Line 49	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 9
Right most position and every other position	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits in the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add.	(1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8
Sum	57
Next higher number ending in zero	60
Subtract.	60-57
Self-check digit	3

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540B-SD must use the scenarios that are found on Pages 15 through 24. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios, along with a completed Form R-6007 for Scenario 1 only.

Testing of Form IT-540B-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: THOMAS J HOOVER

Spouse: (n/a)

Primary SSN: 434-66-2984

Secondary SSN: (n/a)

Address: 200 W 22ND ST
WAVELAND MS 39576-1234

Filing Status: Single

Telephone: (n/a)

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: No use tax is due.

Return:

Line 7 = 117,045	Line 13E = 0	Line 26 = 0	Line 41 = 0
Line 8 = 80,000	Line 14 = 0	Line 27 = 1,200	Line 42 = 0
Line 9 = 68.34%	Line 15 = 700	Line 28 = 0	Line 43 = 0
(or 0.6834)	Line 16 = 700	Line 29 = 1,200	Line 44 = 0
Line 10A = 0	Line 17 = 1,810	Line 30 = 0	Line 45 = 610
Line 10B = 0	Line 18 = 0	Line 31 = 0	Line 46 = 0
Line 10C = 0	Line 19 = 1,810	Line 32 = 0	Line 47 = 50
Line 10D = 23,875	Line 20 = 0	Line 33 = 0	Line 48 = 0
Line 10E = 23,875	Line 20A = 0	Line 34 = 0	Line 49 = 0
Line 10F = 16,316	Line 20B = 0	Line 35 = 0	Line 50 = 0
Line 11 = 63,684	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 12 = 2,510	Line 22 = 0	Line 37 = 0	Line 52 = 660
Line 13A = 0	Line 23 = 0	Line 38 = 0	
Line 13B = 0	Line 24 = 0	Line 39 = 0	
Line 13C = 0	Line 25 = 0	Line 40 = 0	
Line 13D = 0			

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	0	0	Line 12 =	117,045	80,000	Line 23 =	(n/a)	0
Line 2 =	45	0	Line 13 =	(n/a)	0	Line 24 =	(n/a)	0
Line 3 =	0	0	Line 14 =	(n/a)	0	Line 25 =	(n/a)	0
Line 4 =	0	0	Line 15 =	(n/a)	80,000	Line 26 =	(n/a)	0
Line 5 =	0	0	Line 16 =	(n/a)	0	Line 27 =	(n/a)	0
Line 6 =	0	0	Line 17 =	(n/a)	0	Line 28 =	(n/a)	0
Line 7 =	120,000	80,000	Line 18 =	(n/a)	0	Line 29 =	(n/a)	0
Line 8 =	0	(n/a)	Line 19 =	(n/a)	0	Line 30 =	(n/a)	0
Line 9 =	0	0	Line 20 =	(n/a)	0	Line 31 =	(n/a)	0
Line 10 =	120,045	80,000	Line 21 =	(n/a)	0	Line 32 =	(n/a)	80,000
Line 11 =	3,000	0	Line 22 =	(n/a)	0			

Scenario 1 (continued)

Schedule F-NR: (n/a)

Schedule H-NR: (n/a)

Schedule G-NR:

Line 1D	=	0	Line 5: Ports of Louisiana Import/Export		
Line 1E	=	0	Cargo (240)	=	200
Line 2A	=	0	Line 6	=	0
Line 2B	=	0	Line 7	=	0
Line 3A	=	0	Line 8	=	0
Line 3B	=	0	Line 9	=	0
Line 4: Ports of Louisiana Investor (238).....	=	500	Line 10	=	700

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

NOTE: Form R-6007 must be completed for this scenario and submitted with your test samples.

Scenario 2**Filing Period:** Calendar Year 2009**Taxpayer:** ALTON SEED
Spouse: JACKIE SEED**Primary SSN:** 555-67-8905
Secondary SSN: 123-56-4356**Address:** PO BOX 1490
WILSON TX 79381-0230**Filing Status:** Married filing jointly**Telephone:** (n/a)**Personal Exemptions:** Yourself
Spouse**Name changed:** no
Address changed: no
Amended return: no
Decedent return: no**Paid Preparer's ID:** (n/a)
Paid Preparer's Tel#: (n/a)

Dependents:	Name	SSN	Relationship	Birth Date
	LINDA SEED	400-55-3015	daughter	07/06/1993
	JOSH SEED	400-00-1015	son	08/12/2003
	ANDREW SEED	400-00-5015	son	05/14/2005

Other information: No use tax is due.
The Federal Child Care Credit from Federal Form 1040, Line 48, is \$600.
There is no Child Care Credit Carryforward from 2005 through 2008.

Andrew Seed (son) attended a child care facility that is participating in the Quality Star Rating program and is rated as a five star facility.

Linda Seed (daughter) attended St. Joseph's Academy, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$6,000 for tuition, \$800 for school uniforms, \$1,000 for textbooks, and \$2,200 for supplies.

Josh Seed (son) attended Parkview Baptist, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$6,000 for tuition, \$600 for school uniforms, \$2,500 for textbooks, and \$900 for supplies.

Return:

Line 7 = (calculate)	Line 13E = 0	Line 26 = 0	Line 41 = (calculate)
Line 8 = (calculate)	Line 14 = 50	Line 27 = 0	Line 42 = (calculate)
Line 9 = (calculate)	Line 15 = (calculate)	Line 28 = 0	Line 43 = 0
Line 10A = 23,000	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = (calculate)
Line 10B = 11,400	Line 17 = (calculate)	Line 30 = (calculate)	Line 45 = (calculate)
Line 10C = (calculate)	Line 18 = 0	Line 31 = 0	Line 46 = 0
Line 10D = 17,963	Line 19 = (calculate)	Line 32 = 3,066	Line 47 = 0
Line 10E = (calculate)	Line 20 = 0	Line 33 = 0	Line 48 = 0
Line 10F = (calculate)	Line 20A = 0	Line 34 = 0	Line 49 = 0
Line 11 = (calculate)	Line 20B = 0	Line 35 = 0	Line 50 = 0
Line 12 = (calculate)	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 13A = (calculate)	Line 22 = 0	Line 37 = 0	Line 52 = (calculate)
Line 13B = (calculate)	Line 23 = 1,500	Line 38 = 0	
Line 13C = 0	Line 24 = 3,000	Line 39 = 0	
Line 13D = 0	Line 25 = 0	Line 40 = 100	

Scenario 2 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	150,000	75,000	Line 12 =	150,000	75,000	Line 23 =	(n/a)	0
Line 2 =	0	0	Line 13 =	(n/a)	0	Line 24 =	(n/a)	0
Line 3 =	0	0	Line 14 =	(n/a)	0	Line 25 =	(n/a)	0
Line 4 =	0	0	Line 15 =	(n/a)	75,000	Line 26 =	(n/a)	0
Line 5 =	0	0	Line 16 =	(n/a)	0	Line 27 =	(n/a)	0
Line 6 =	0	0	Line 17 =	(n/a)	0	Line 28 =	(n/a)	0
Line 7 =	0	0	Line 18 =	(n/a)	0	Line 29 =	(n/a)	10,000
Line 8 =	0	(n/a)	Line 19 =	(n/a)	0	Line 30 =	(n/a)	0
Line 9 =	0	0	Line 20 =	(n/a)	0	Line 31 =	(n/a)	(calculate)
Line 10 =	150,000	75,000	Line 21 =	(n/a)	0	Line 32 =	(n/a)	(calculate)
Line 11 =	0	0	Line 22 =	(n/a)	0			

Schedule F-NR:

Line 1D..... =	0	Line 5..... =	0
Line 2: Research and Development (72F) =	1,500	Line 6..... =	0
Line 3..... =	0	Line 7..... =	(calculate)
Line 4..... =	0		

Schedule H-NR: (n/a)**Schedule G-NR:** (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..... =	10,000
Educational Expenses for Home-Schooled Children Deduction .. =	0
Educational Expenses for a Quality Public Education Deduction =	0
Total School Expense Deduction	10,000

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

NOTE: In this scenario, the Louisiana Nonresident “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 3**Filing Period:** Calendar Year 2009**Taxpayer:** DONALD PORTER**Spouse:** (n/a)**Primary SSN:** 567-10-2345**Secondary SSN:** 343-21-3434**Address:** 285 MAIN ST
PORT ARTHUR TX 77642-1234**Filing Status:** Married filing separately**Telephone:** 409-555-0001**Personal Exemptions:** Yourself**Name changed:** no**Paid Preparer's ID:** 72-1234567**Address changed:** yes**Paid Preparer's Tel#:** 409-999-1234**Amended return:** no**Decedent return:** no

Dependents:	Name	SSN	Relationship	Birth Date
	DAFFY PORTER	678-90-7234	son	11/30/2006

Other information: No use tax is due.
The Federal Child Care Credit from Federal Form 1040, Line 48, is \$420.
There is no Child Care Credit Carryforward from 2005 through 2008.
There is no School Readiness Credit Carryforward from 2008.

Daffy Porter (son) attended a child care facility that is participating in the Quality Star Rating program and is rated as a three star facility.

Although Dina Porter (daughter) is not claimed as a dependent for the tax year 2009, she was claimed as a dependent on the taxpayer's 2008 Louisiana tax return, and the taxpayer paid educational expenses while living in Louisiana during the first 6 months of the 2009 tax year. During the first six months of 2009, Dina attended Westdale Elementary, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$150 for tuition, \$1,000 for school uniforms, \$1,500 for textbooks, and \$100 for supplies.

Return:

Line 7 = (calculate)	Line 13E = 0	Line 26 = 0	Line 41 = 100
Line 8 = (calculate)	Line 14 = 0	Line 27 = (calculate)	Line 42 = (calculate)
Line 9 = (calculate)	Line 15 = (calculate)	Line 28 = 0	Line 43 = 0
Line 10A = 0	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = (calculate)
Line 10B = (calculate)	Line 17 = (calculate)	Line 30 = (calculate)	Line 45 = (calculate)
Line 10C = (calculate)	Line 18 = 0	Line 31 = 0	Line 46 = 0
Line 10D = 304	Line 19 = (calculate)	Line 32 = (calculate)	Line 47 = 0
Line 10E = 304	Line 20 = 0	Line 33 = 0	Line 48 = 0
Line 10F = (calculate)	Line 20A = 0	Line 34 = 100	Line 49 = 0
Line 11 = (calculate)	Line 20B = 0	Line 35 = 0	Line 50 = 0
Line 12 = (calculate)	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 13A = 420	Line 22 = 150	Line 37 = 0	Line 52 = (calculate)
Line 13B = 0	Line 23 = (calculate)	Line 38 = 0	
Line 13C = 0	Line 24 = 0	Line 39 = 0	
Line 13D = 0	Line 25 = 0	Line 40 = 0	

Scenario 3 (continued)**Nonresident and Part-Year Resident (NPR) Worksheet:**

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	26,000	12,375	Line 12 =	(calculate)	(calculate)	Line 23 =	(n/a)	0
Line 2 =	0	0	Line 13 =	(n/a)	0	Line 24 =	(n/a)	0
Line 3 =	0	0	Line 14 =	(n/a)	0	Line 25 =	(n/a)	0
Line 4 =	0	0	Line 15 =	(n/a)	(calculate)	Line 26 =	(n/a)	0
Line 5 =	0	0	Line 16 =	(n/a)	0	Line 27 =	(n/a)	0
Line 6 =	0	0	Line 17 =	(n/a)	0	Line 28 =	(n/a)	0
Line 7 =	1,500	0	Line 18 =	(n/a)	0	Line 29 =	(n/a)	(calculate)
Line 8 =	0	(n/a)	Line 19 =	(n/a)	0	Line 30 =	(n/a)	0
Line 9 =	0	0	Line 20 =	(n/a)	0	Line 31 =	(n/a)	(calculate)
Line 10 =	(calculate)	(calculate)	Line 21 =	(n/a)	0	Line 32 =	(n/a)	(calculate)
Line 11 =	250	0	Line 22 =	(n/a)	0			

Schedule F-NR:

Line 1D..... =	0	Line 5..... =	0
Line 2: Retention and Modernization (70F) ... =	300	Line 6..... =	0
Line 3..... =	0	Line 7..... =	(calculate)
Line 4..... =	0		

Schedule H-NR: (n/a)**Schedule G-NR:** (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)
Total School Expense Deduction	(calculate)

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

NOTE: In this scenario, the Louisiana Nonresident “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 4

Filing Period: Calendar Year 2009**Taxpayer:** JASON GREENLY SR
Spouse: (n/a)**Primary SSN:** 444-34-5287
Secondary SSN: (n/a)**Address:** 822 MARK ST
BATON ROUGE LA 70806-6360**Filing Status:** Head of household**Telephone:** (n/a)**Personal Exemptions:** Yourself
Yourself—65 or older**Name changed:** no
Address changed: no
Amended return: no
Decedent return: no**Paid Preparer's ID:** 72-4563219
Paid Preparer's Tel#: 225-923-1000

Dependents:	Name	SSN	Relationship	Birth Date
	JOHN GREENLY	555-45-6298	son	03/15/1994

Other information: No use tax is due.

The taxpayer moved to Louisiana in July 2009. During July through August 2009, John Greenly (son) was home-schooled, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.11) were \$3,000 for textbooks and other instructional material and \$150 for supplies. During September through December 2009, John attended Zachary High, where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$50 for tuition, \$500 for school uniforms, \$150 for textbooks, and \$150 for supplies.

Return:

Line 7 = (calculate)	Line 13E = 0	Line 26 = 0	Line 41 = (calculate)
Line 8 = (calculate)	Line 14 = 25	Line 27 = 0	Line 42 = (calculate)
Line 9 = (calculate)	Line 15 = 0	Line 28 = 0	Line 43 = 0
Line 10A = 12,750	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = (calculate)
Line 10B = (calculate)	Line 17 = (calculate)	Line 30 = (calculate)	Line 45 = (calculate)
Line 10C = (calculate)	Line 18 = 0	Line 31 = 0	Line 46 = 0
Line 10D = 3,949	Line 19 = (calculate)	Line 32 = (calculate)	Line 47 = 0
Line 10E = (calculate)	Line 20 = 0	Line 33 = 0	Line 48 = 0
Line 10F = (calculate)	Line 20A = 0	Line 34 = 0	Line 49 = 0
Line 11 = (calculate)	Line 20B = 0	Line 35 = 0	Line 50 = 0
Line 12 = (calculate)	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 13A = 0	Line 22 = 0	Line 37 = 0	Line 52 = (calculate)
Line 13B = 0	Line 23 = (calculate)	Line 38 = 0	
Line 13C = 0	Line 24 = 0	Line 39 = 0	
Line 13D = 0	Line 25 = 0	Line 40 = 0	

Scenario 4 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	45,000	30,000	Line 12 =	(calculate)	(calculate)	Line 23 =	(n/a)	0
Line 2 =	0	0	Line 13 =	(n/a)	0	Line 24 =	(n/a)	0
Line 3 =	0	0	Line 14 =	(n/a)	0	Line 25 =	(n/a)	0
Line 4 =	0	0	Line 15 =	(n/a)	(calculate)	Line 26 =	(n/a)	0
Line 5 =	0	0	Line 16 =	(n/a)	0	Line 27 =	(n/a)	0
Line 6 =	0	0	Line 17 =	(n/a)	0	Line 28 =	(n/a)	0
Line 7 =	0	0	Line 18 =	(n/a)	0	Line 29 =	(n/a)	(calculate)
Line 8 =	12,000	(n/a)	Line 19 =	(n/a)	0	Line 30 =	(n/a)	0
Line 9 =	0	0	Line 20 =	(n/a)	0	Line 31 =	(n/a)	(calculate)
Line 10 =	(calculate)	(calculate)	Line 21 =	(n/a)	0	Line 32 =	(n/a)	(calculate)
Line 11 =	0	0	Line 22 =	(n/a)	0			

Schedule F-NR: (n/a)

Schedule H-NR: (n/a)

Schedule G-NR: (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)
Total School Expense Deduction	(calculate)

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

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

Scenario 5

Filing Period: Calendar Year 2009

Taxpayer: BENNIE SMITH

Spouse: (n/a)

Address: 1838 VILLA MANSION DR
DALLAS TX 75238-0101

Telephone: 214-555-1234

Name changed: no

Address changed: no

Amended return: no

Decedent return: no

Primary SSN: 254-15-2423

Secondary SSN: (n/a)

Filing Status: Qualifying widow

Personal Exemptions: Yourself

Paid Preparer's ID: P12345678

Paid Preparer's Tel#: 214-555-1111

Dependents:	Name	SSN	Relationship	Birth Date
	Barry Smith	254-16-3534	son	12/08/2006

Other information: No use tax is due.

Return:

Line 7 = 16,000	Line 13E = 0	Line 26 = 0	Line 41 = (calculate)
Line 8 = 16,000	Line 14 = 0	Line 27 = 0	Line 42 = (calculate)
Line 9 = (calculate)	Line 15 = 0	Line 28 = 0	Line 43 = 0
Line 10A = 0	Line 16 = (calculate)	Line 29 = (calculate)	Line 44 = (calculate)
Line 10B = (calculate)	Line 17 = (calculate)	Line 30 = (calculate)	Line 45 = (calculate)
Line 10C = (calculate)	Line 18 = 0	Line 31 = 0	Line 46 = 0
Line 10D = 0	Line 19 = (calculate)	Line 32 = (calculate)	Line 47 = 100
Line 10E = (calculate)	Line 20 = 0	Line 33 = 0	Line 48 = 0
Line 10F = (calculate)	Line 20A = 0	Line 34 = 980	Line 49 = 0
Line 11 = (calculate)	Line 20B = 0	Line 35 = 0	Line 50 = 0
Line 12 = (calculate)	Line 21 = 0	Line 36 = 0	Line 51 = 0
Line 13A = 0	Line 22 = 100	Line 37 = 0	Line 52 = (calculate)
Line 13B = 0	Line 23 = (calculate)	Line 38 = 0	
Line 13C = 0	Line 24 = 0	Line 39 = 0	
Line 13D = 0	Line 25 = 0	Line 40 = 0	

Nonresident and Part-Year Resident (NPR) Worksheet: (n/a)

Schedule F-NR:

Line 1D	= 0	Line 4	= 0
Line 2: Sugarcane Trailer Conversion (69F)	= 600	Line 5	= 0
Line 3: Conversion of Vehicle to Alternative Fuel (71F)	= 400	Line 6	= 0
		Line 7	= (calculate)

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

Scenario 5 (continued)

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

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