



**Specifications and Test Scenarios
for
Form IT-540-2D (2012)**

Louisiana Department of Revenue

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Specifications and Test Scenarios for Form IT-540-2D (2012)

General Requirements

The 2012 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns (IT-540-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 21 of this document and a **2-D barcode** as specified on Pages 22 through 31 of this document. All 4 pages of the return and any applicable schedules and/or worksheets must be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-540, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same each year.

Paper Requirements: All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

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

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

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 21 of this document and meet the following criteria:

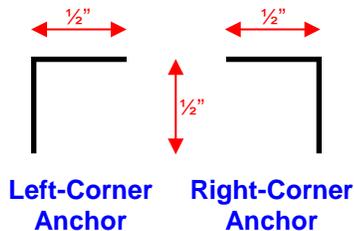
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed, except for Line 1 of Schedule E. In order to denote the value on Schedule E Line 1 (Federal AGI) as a loss, **do not** use a negative sign or parentheses. For the required specifications of the related printed fields and 2-D barcode fields, see Pages 17 and 30 of this document, respectively.

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

2012 Return / Schedule / Worksheet	Doc ID No.
IT-540-2D Return, Page 1.....	6360
IT-540-2D Return, Page 2.....	6361
IT-540-2D Return, Page 3.....	6362
IT-540-2D Return, Page 4.....	6363
IT-540-2D Schedule D	6365
IT-540-2D Schedule E.....	6366
IT-540-2D Schedule F and H.....	6367
IT-540-2D Schedule G	6368
IT-540-2D School Expense Deduction Worksheet	6342
IT-540-2D Refundable Child Care Credit Worksheet	6345
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	6346

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 7, 9, 12, 15, 17, 19, and 20 of this document. These marks must be printed as follows:

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



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



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

2012 Return / Schedule / Worksheet	Barcode
IT-540-2D Return, Page 1.....	6360
IT-540-2D Return, Page 2.....	6361
IT-540-2D Return, Page 3.....	6362
IT-540-2D Return, Page 4.....	6363
IT-540-2D Schedule D	6365
IT-540-2D Schedule E.....	6366
IT-540-2D Schedule F and H.....	6367
IT-540-2D Schedule G	6368
IT-540-2D School Expense Deduction Worksheet	6342
IT-540-2D Refundable Child Care Credit Worksheet	6345
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	6346

Exact Placement Specifications – IT-540-2D Worksheets

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

- 2012 Louisiana School Expense Deduction Worksheet
- 2012 Louisiana Refundable Child Care Credit Worksheet
- 2012 Louisiana Refundable School Readiness Credit Worksheet / 2012 Louisiana Earned Income Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 3 worksheet pages listed above:

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

- Left-Corner Anchor:** none
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points:** none

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

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

Document Identification Number: The document identification number must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77. The following numbers must be use on the worksheets:

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540-2D School Expense Deduction Worksheet	6342
IT-540-2D Refundable Child Care Credit Worksheet	6345
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	6346

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

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

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

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

Right-Corner Anchors (2): 1 positioned 1/2" from the right edge and 3" from the top edge.
1 positioned 1/2" from the right edge and 1-3/16" from the bottom edge.

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

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

- 1/2" from the left edge, and
- 1-1/4" from the bottom edge.

Document Identification Number: The document identification number (6360) must be printed as specified on Page 2 of this document and positioned on Line 58 in Positions 74-77.

Scan Line: The scan line must be printed on Line 63 in Positions 11 through 76. A layout of the scan line is as follows:

AAAAB---CCCCCCCCD-EEE--FFFFFFF-GGGGGGGG-HHHHHHHHI-JJJJJJJJK-L

A = Document identification number (4 digits), which is 6360.

B = Check digit (1 digit) for the document identification number, which (in this case) is 2.

C = Primary social security number (9 digits).

D = Check digit (1 digit) for the primary social security number.

E = Tax type code, which is either 663 (balance due Louisiana—Line 46 > 0) or 664 (no balance due Louisiana—Line 46 = 0).

F = Taxable period (8 digits—mmddyyyy), which is 12312012 for the 2012 tax year.

G = This field (8 digits) is an open field, which is all zeros—00000000.

H = Secondary social security number (9 digits)—**joint and separate returns**. If not applicable, zero-fill this field.

I = Check digit (1 digit) for the secondary social security number.

J = Amount of payment (10 digits--\$\$\$\$\$\$ç). Zero-fill blank data area.

K = Check digit (1 digit) for the amount of payment.

L = Check digit (1 digit) for Fields C, D, E, F, G, H, I, J, AND K.

- = Blank space.

NOTE: The **check digits** contained in the scan line are derived using the Modulus 10 self-check digit computation found on Page 32 of this document.

Example 1: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Balance Due (Return Line 46) = \$1,450.00

Scan line should be:

63602 5671023454 663 12312012 00000000 3432134348 00001450006 4

Example 2: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Refund Due (Return Line 36) = \$225.00..... Thus, Return Line 46 should be equal to zero.

Scan line should be:

63602 5671023454 664 12312012 00000000 3432134348 00000000000 3

Example 3: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Overpayment (Return Line 34) = \$0.00
 Balance Due (Return Line 46) = \$0.00

Scan line should be:

63602 5671023454 664 12312012 00000000 3432134348 00000000000 3

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

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

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.
Line 8 Position(s) 12	Alpha	1	Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 10 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 12 Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 17 Position(s) 26-33	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
Line 17 Position(s) 57-64	Numeric	8	Spouse's Date of Birth	
Line 24 Position(s) 10	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
Line 23 Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 23 Position(s) 52	Alpha	1	Self Exemption – 65 or over	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 23 Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 23 Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)	
Line 25 Position(s) 44	Alpha	1	Spouse Exemption	
Line 25 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 25 Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 24 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B
Line 32 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 51 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)

NOTE: There are additional printed variable data fields (qualifying person for head of household and dependent information) on Page 1 of the return that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they do need to be completed when applicable. Also, please note that the social security number(s) of the dependent(s) listed in 6C can be printed in full (123-45-6789) or with only the last 4 digits displayed (xxx-xx-6789).

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

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

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

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

Reference Points (3):
 1 positioned on Line 5 in Position 26.
 1 positioned on Line 41 in Position 38.
 1 positioned on Line 61 in Position 22.

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

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

Document Identification Number: The document identification number (6361) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). If not applicable, leave blank.
Line 10 Position(s) 79	Alpha	1	Federal Return Not Required Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. Note: If a federal return is not required, print "0" (zero) on Lines 7 – 16.
Line 13 Position(s) 43	Alpha	1	Schedule E Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. Note: If Schedule E Lines 1 and 5C are the same amount, Schedule E should not be filed.)
Line 13 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
Line 16 Position(s) 71-77	Numeric	7	Return Line 8A	Federal Itemized Deductions
Line 18 Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction
Line 20 Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 22 Position(s) 55	Alpha	1	Federal Disaster Credit Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 22 Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax
Line 24 Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7 .
Line 26 Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
Line 29 Position(s) 74-77	Numeric	4	Return Line 12A	Federal Child Care Credit
Line 31 Position(s) 74-77	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
Line 33 Position(s) 74-77	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
Line 36 Position(s) 74-77	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
Line 37 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a 5-star facility
Line 37 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a 4-star facility
Line 37 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a 3-star facility
Line 37 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a 2-star facility
Line 39 Position(s) 74-77	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
Line 41 Position(s) 74-77	Numeric	4	Return Line 13	Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by \$25.
Line 43 Position(s) 70-77	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line 11
Line 45 Position(s) 70-77	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 12B – 14 .
Line 48 Position(s) 70-77	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 from Line 11 .
Line 50 Position(s) 32	Alpha	1	Consumer Use Tax Indicator—No use tax due.	One or the other of these indicators must be marked. Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.
Line 50 Position(s) 42	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.	
Line 50 Position(s) 70-77	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line 2
Line 52 Position(s) 70-77	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17 .
Line 62 Position(s) 48-51	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW

Use "0" (zero) as the default.

Exact Placement Specifications – IT-540-2D Return (Page 3)

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

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

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

Reference Points (2): **1 positioned on Line 20 in Position 36.**
 1 positioned on Line 32 in Position 52.
 1 positioned on Line 58 in Position 25.

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

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

Document Identification Number: The document identification number (6362) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 74-77	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
Line 10 Position(s) 74-77	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
Line 12 Position(s) 74-77	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6
Line 15 Position(s) 73-77	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
Line 16 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a 5-star facility
Line 16 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility
Line 16 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility
Line 16 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility

Use "0"
(zero) as
the
default.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 18 Position(s) 75-77	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3
Line 20 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
Line 22 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line 7
Line 25 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for 2012
Line 27 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from 2011
Line 29 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 31 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for 2012
Line 33 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request
Line 36 Position(s) 71-77	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 28. (Do not include Lines 19A and 19B.)
Line 38 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: <ul style="list-style-type: none"> - If Line 29 = Line 18, print "0" (zero) on Lines 30 – 37 and go to Line 38. - If Line 29 > Line 18, subtract Line 18 from Line 29 and print result here. - If Line 29 < Line 18, print "0" (zero) on Lines 30 – 36 and go to Line 37.
Line 40 Position(s) 59	Alpha	1	Farmer Indicator (Return Line 31)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 40 Position(s) 71-77	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 42 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: <ul style="list-style-type: none"> - If Line 31 = Line 30, print "0" (zero) on Lines 32 – 37 and go to Line 38. - If Line 31 > Line 30, print "0" (zero) on Lines 32 – 36 and go to Line 37. - If Line 31 < Line 30, subtract Line 31 from Line 30 and print result here.
Line 17 Position(s) 73-77	Numeric	5	Return Line 33	Military Family Assistance Fund
Line 19 Position(s) 73-77	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
Line 21 Position(s) 73-77	Numeric	5	Return Line 35	START Program
Line 23 Position(s) 73-77	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
Line 25 Position(s) 73-77	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
Line 27 Position(s) 73-77	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
Line 29 Position(s) 73-77	Numeric	5	Return Line 39	Community Based Primary Health Care Fund
Line 31 Position(s) 73-77	Numeric	5	Return Line 40	National Lung Cancer Partnership
Line 33 Position(s) 73-77	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 35 Position(s) 73-77	Numeric	5	Return Line 42	Louisiana Food Bank Association
Line 37 Position(s) 73-77	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 39 Position(s) 73-77	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 44 Position(s) 71-77	Numeric	7	Return Line 33	Total Donations – Schedule D, Line 20 (Must not be greater than Line 32.)
Line 47 Position(s) 71-77	Numeric	7	Return Line 34	Subtotal – Subtract Line 33 from Line 32.
Line 49 Position(s) 71-77	Numeric	7	Return Line 35	Amount Credited to 2013

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 52 Position(s) 59	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check If not applicable, leave blank.
Line 52 Position(s) 71-77	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line 35 from Line 34.
Line 62 Position(s) 48-51	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW

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

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

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

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

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

Reference Points (2):
 1 positioned on Line 16 in Position 50.
 1 positioned on Line 60 in Position 23.

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

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

Document Identification Number: The document identification number (6363) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 37	Amount Owed: - If Line 29 < Line 18, subtract Line 29 from Line 18 and print result here. - If Line 31 > Line 30, subtract Line 30 from Line 31 and print result here. - If Line 34 > 0, print "0" (zero) on Lines 37 – 46. - If Line 34 = 0, print "0" (zero) here and go to Line 38.
Line 10 Position(s) 71-77	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 16 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
Line 18 Position(s) 71-77	Numeric	7	Return Line 42	Interest – Interest Calculation worksheet, Line 5
Line 20 Position(s) 71-77	Numeric	7	Return Line 43	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line 7

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 22 Position(s) 71-77	Numeric	7	Return Line 44	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line 7
Line 24 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 45)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 24 Position(s) 71-77	Numeric	7	Return Line 45	Underpayment Penalty for Tax Due – See Form R-210R.
Line 26 Position(s) 71-77	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines 37 – 45.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 35 = 0. Mark "1" if Line 35 > 0. (Credit to 2013) Position 28: Mark "0" if Line 36 = 0. Mark "1" if Line 36 > 0. (Refund) Position 29: Mark "0" if Line 46 = 0. Mark "1" if Line 46 > 0. (Balance Due) Examples: If Line 36 is \$200 and Lines 35 and 46 are zero, mark "010". If Line 35 is \$100, Line 36 is \$200, and Line 46 is zero, mark "110".
Line 43 Position(s) 25-29	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 25: Mark "0" if Line 33 = 0. Mark "1" if Line 33 > 0. Position 26: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. Position 27: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. Position 28: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. Position 29: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. Examples: If Lines 33, 39, 40, and 41 are zero and Line 38 is \$100, mark "01000". If Line 33 is \$100, Line 40 is \$200, and Lines 38, 39, and 41 are zero, mark "10010".
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW
Line 55 Position(s) 21-24	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B

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

Exact Placement on Grid			Field Type	Field Length	Field Name	Comments
Line 58	Position(s) 75-78		Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
Line 59	Position(s) 35-59		Alphanumeric	25	LDR's Mailing Address	If Line 46 = 0, print: PO BOX 3440 If Line 46 > 0, print: PO BOX 3550
Line 60	Position(s) 35-59		Alphanumeric	25	LDR's Mailing City State ZIP	If Line 46 = 0, print: BATON ROUGE LA 70821-3440 If Line 46 > 0, print: BATON ROUGE LA 70821-3550

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

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

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

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

Reference Points (2):
1 positioned on Line 18 in Position 52.
1 positioned on Line 58 in Position 40.

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

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

Document Identification Number: The document identification number (6365) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 14 Position(s) 71-77	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line 32
Line 18 Position(s) 73-77	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
Line 20 Position(s) 73-77	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 73-77	Numeric	5	Schedule D, Line 4	START Program
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 6	Louisiana Prostate Cancer Trust Fund
Line 28 Position(s) 73-77	Numeric	5	Schedule D, Line 7	Louisiana Animal Welfare Commission
Line 30 Position(s) 73-77	Numeric	5	Schedule D, Line 8	National Lung Cancer Partnership
Line 32 Position(s) 73-77	Numeric	5	Schedule D, Line 9	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 34 Position(s) 73-77	Numeric	5	Schedule D, Line 10	Louisiana Food Bank Association
Line 36 Position(s) 73-77	Numeric	5	Schedule D, Line 11	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 38 Position(s) 73-77	Numeric	5	Schedule D, Line 12	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 40 Position(s) 73-77	Numeric	5	Schedule D, Line 13	Louisiana Association of United Ways / LA 2-1-1
Line 42 Position(s) 73-77	Numeric	5	Schedule D, Line 14	Center of Excellence for Autism Spectrum Disorder

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 44 Position(s) 73-77	Numeric	5	Schedule D, Line 15	Alliance for the Advancement of End of Life Care
Line 46 Position(s) 73-77	Numeric	5	Schedule D, Line 16	American Red Cross
Line 48 Position(s) 73-77	Numeric	5	Schedule D, Line 17	New Opportunities Waiver Fund
Line 50 Position(s) 73-77	Numeric	5	Schedule D, Line 18	Friends of Palmetto Island State Park
Line 52 Position(s) 73-77	Numeric	5	Schedule D, Line 19	Dreams Come True
Line 54 Position(s) 71-77	Numeric	7	Schedule D, Line 20	Total Donations – Add Lines 2 – 19. This amount cannot be more than Line 1.

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

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

- Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 2-5/16" from the top edge.
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points (2):**
 1 positioned on Line 11 in Position 48.
 1 positioned on Line 38 in Position 49.

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

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

Document Identification Number: The document identification number (6366) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 7 Position(s) 55	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 7 Position(s) 69-77	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount without a negative sign or parentheses and mark the negative AGI indicator to the left of the field.
Line 9 Position(s) 69-77	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
Line 11 Position(s) 69-77	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
Line 13 Position(s) 69-77	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
Line 18 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.
Line 18 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
Line 20 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.
Line 20 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
Line 22 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.
Line 22 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 24 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.
Line 24 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
Line 26 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 26 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 28 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 30 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 32 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
Line 34 Position(s) 71-77	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
Line 36 Position(s) 71-77	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
Line 38 Position(s) 71-77	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
Line 40 Position(s) 70-77	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Wage Expense Adjustment
Line 42 Position(s) 70-77	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
Line 44 Position(s) 70-77	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.

NOTE: There are additional printed variable data fields on Schedule E that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they **MUST** be completed when applicable.

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

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

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

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

Reference Points (2):
1 positioned on Line 7 in Position 51.
1 positioned on Line 37 in Position 55.

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

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

Document Identification Number: The document identification number (6367) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 22 Position(s) 73-77	Numeric	5	Schedule F, Line 1D	Fees for noncommercial Louisiana hunting and fishing licenses
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F, Line 2	Additional Refundable Credit, Line 2
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F, Line 3	Additional Refundable Credit, Line 3
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F, Line 4	Additional Refundable Credit, Line 4
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F, Line 5	Additional Refundable Credit, Line 5
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F, Line 6	Additional Refundable Credit, Line 6
Line 37 Position(s) 71-77	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Line 51 Position(s) 71-77	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability
Line 53 Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 55 Position(s) 71-77	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.

NOTE: There are additional printed variable data fields on Schedule F and H that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they **MUST** be completed when applicable.

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

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

- Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1-7/8" from the top edge.
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points (2):**
 1 positioned on Line 18 in Position 51.
 1 positioned on Line 47 in Position 59.

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

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

Document Identification Number: The document identification number (6368) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Schedule G, Line 1	Credit for Taxes Paid to Other States
Line 13 Position(s) 79-80	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
Line 17 Position(s) 74-77	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by \$100.
Line 23 Position(s) 72-77	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
Line 25 Position(s) 72-77	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 40%.
Line 28 Position(s) 71-77	Numeric	7	Schedule G, Line 4A	Certain Federal Tax Credits
Line 30 Position(s) 76-77	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
Line 35 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule G, Line 5	Additional Nonrefundable Credit, Line 5
Line 37 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 37 Position(s) 71-77	Numeric	7	Schedule G, Line 6	Additional Nonrefundable Credit, Line 6
Line 39 Position(s) 57-59	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 39 Position(s) 71-77	Numeric	7	Schedule G, Line 7	Additional Nonrefundable Credit, Line 7
Line 41 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 41 Position(s) 71-77	Numeric	7	Schedule G, Line 8	Additional Nonrefundable Credit, Line 8

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 43	Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 43	Position(s) 71-77	Numeric	7	Schedule G, Line 9	Additional Nonrefundable Credit, Line 9
Line 45	Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 45	Position(s) 71-77	Numeric	7	Schedule G, Line 10	Additional Nonrefundable Credit, Line 10
Line 47	Position(s) 71-77	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.

NOTE: There are additional printed variable data fields on Schedule G that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they **MUST** be completed when applicable.

2-D Barcode Specifications:

Requirements:

- The 2-D barcode should be placed on Page 4 of the return on Lines 35-43 in Positions 35-80. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave it blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service’s official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use **6360** for the Louisiana resident form (IT-540-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 24 through 31 of this document.

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

Example of 2-D Barcode: T1<CR> (Header Version Number)
9999<CR> (Developer Code)
LA<CR> (Jurisdiction)
6063<CR> (Description)
0<CR> (Specification Version)
1.0<CR> (Software Version)
...
...
...
EOD<CR>

Information to Provide to Customers: We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

Louisiana Resident (IT-540) and Nonresident (IT-540B) Individual Income Tax Forms

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

2-D Barcode Sample



2-D Barcode Fields for Form IT-540-2D

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is T1 .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the 2-D Bar Coding Standards .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is LA .
4	Numeric	4	Description	Value is 6360 .
5	Numeric	1	Specification Version	Value is 0 .
6	Variable	Variable	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
IT-540-2D Return (Page 1)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) assigned by LDR
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of married filing jointly and married filing separately . If not applicable, leave blank.
10	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period – Example: 12312012
24	Numeric	4	Form ID Number	Form ID Number -- 6360
25	Numeric	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Numeric	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.

Government Specific Data (continued)

IT-540-2D Return (Page 1) – continued					
Field No.	Field Type	Max. Field Length	Field Name	Comments	
27	Numeric	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
28	Numeric	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
29	Numeric	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
30	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
31	Numeric	8	Spouse's Date of Birth		
32	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)	
33	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	NOTE: Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.
34	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	
35	Numeric	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.	
36	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	
37	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	
38	Numeric	2	Dependents	Line 6C, total number of dependents	
39	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed	
IT-540-2D Return (Page 2)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	
40	Numeric	5	W-2 Wages	If "1" is marked in Field 41 , enter the wages from the W-2(s). Leave blank if not applicable.	
41	Numeric	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 15 must be left blank and Line 16 must be "0.") Mark "0" if not applicable.	
42	Numeric	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Schedule E Lines 1 and 5C are the same amount, Schedule E should not be filed.)	
43	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)	
44	Numeric	7	Return Line 8A	Federal Itemized Deductions	
45	Numeric	5	Return Line 8B	Federal Standard Deduction	
46	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.	

Government Specific Data (continued)

IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
47	Numeric	1	Federal Disaster Credit Indicator	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 9). Mark "0" if not applicable.
48	Numeric	8	Return Line 9	Federal Income Tax
49	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7.
50	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
51	Numeric	4	Return Line 12A	Federal Child Care Credit
52	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
53	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
54	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
55	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a 5-star facility
56	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a 4-star facility
57	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a 3-star facility
58	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a 2-star facility
59	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
60	Numeric	4	Return Line 13	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by \$25.
61	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line 11
62	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines 12B – 14.
63	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line 15 from Line 11.
64	Numeric	1	Consumer Use Tax Indicator	Consumer Use Tax (must be "1" or "2"); Mark "1" if no use tax due. Mark "2" if amount from worksheet.
65	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line 2
66	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines 16 and 17.
IT-540-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
67	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
68	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
69	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6

Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
70	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
71	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a 5-star facility
72	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a 4-star facility
73	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a 3-star facility
74	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a 2-star facility
75	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3
76	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line 7
78	Numeric	7	Return Line 24	Louisiana Tax Withheld for 2012
79	Numeric	7	Return Line 25	Credit Carried Forward from 2011
80	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
81	Numeric	7	Return Line 27	Amount of Estimated Payments for 2012
82	Numeric	7	Return Line 28	Amount Paid with Extension Request
83	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines 19 and 20 – 28. (Do not include Lines 19A and 19B.)
84	Numeric	7	Return Line 30	Overpayment: - If Line 29 = Line 18, mark “0” (zero) on Lines 30 – 37 and go to Line 38. - If Line 29 > Line 18, subtract Line 18 from Line 29. Enter here. - If Line 29 < Line 18, mark “0” (zero) on Lines 30 – 36 and go to Line 37.
85	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line 31. Mark “0” if not applicable.
86	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210R.
87	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line 31 = Line 30, mark “0” (zero) on Lines 32 – 37 and go to Line 38. - If Line 31 > Line 30, mark “0” (zero) on Lines 32 – 36 and go to Line 37. - If Line 31 < Line 30, subtract Line 31 from Line 30. Enter here.
88	Numeric	5	Return Line 33	Military Family Assistance Fund
89	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
90	Numeric	5	Return Line 35	START Program
91	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
92	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
93	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
94	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
95	Numeric	5	Return Line 40	National Lung Cancer Partnership
96	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
97	Numeric	5	Return Line 42	Louisiana Food Bank Association

Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
95	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
96	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
88	Numeric	7	Return Line 33	Total Donations – Schedule D, Line 20
89	Numeric	7	Return Line 34	Subtotal – Subtract Line 33 from Line 32.
90	Numeric	7	Return Line 35	Amount Credited to 2013
91	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check If not applicable, leave blank.
92	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line 35 from Line 34.
IT-540-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
93	Numeric	7	Return Line 37	Amount Owed: - If Line 29 < Line 18, subtract Line 29 from Line 18. Enter here. - If Line 31 > Line 30, subtract Line 30 from Line 31. Enter here. - If Line 34 > 0, enter "0" on Lines 37 – 46. - If Line 34 = 0, enter "0" here and go to Line 38.
94	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
95	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
96	Numeric	7	Return Line 40	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
97	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
98	Numeric	7	Return Line 42	Interest – Interest Calculation worksheet, Line 5
99	Numeric	7	Return Line 43	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
100	Numeric	7	Return Line 44	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
101	Numeric	1	Farmer Indicator (Return Line 45)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 45. Mark "0" if not applicable.
102	Numeric	7	Return Line 45	Underpayment Penalty for Tax Due – See Form R-210R.
103	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines 37 – 45.
104	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 35 = 0. Mark "1" if Line 35 > 0. (Credit to 2013) 2 nd Digit: Mark "0" if Line 36 = 0. Mark "1" if Line 36 > 0. (Refund) 3 rd Digit: Mark "0" if Line 46 = 0. Mark "1" if Line 46 > 0. (Balance Due) Examples: If Line 36 is \$200 and Lines 35 and 46 are zero, mark "010". If Line 35 is \$100, Line 36 is \$200, and Line 46 is zero, mark "110".

Government Specific Data (continued)

IT-540-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
105	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 33 = 0. Mark "1" if Line 33 > 0. 2 nd Digit: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. 3 rd Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. 4 th Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. 5 th Digit: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. Examples: If Lines 33, 39, 40, and 41 are zero and Line 38 is \$100, mark "01000". If Line 33 is \$100, Line 40 is \$200, and Lines 38, 39, and 41 are zero, mark "10010".
106	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
107	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW
108	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B
109	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
IT-540-2D Schedule D				
Field No.	Field Type	Max. Field Length	Field Name	Comments
110	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line 32
111	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
112	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
113	Numeric	5	Schedule D, Line 4	START Program
114	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
115	Numeric	5	Schedule D, Line 6	Louisiana Prostate Cancer Trust Fund
116	Numeric	5	Schedule D, Line 7	Louisiana Animal Welfare Commission
117	Numeric	5	Schedule D, Line 8	National Lung Cancer Partnership
118	Numeric	5	Schedule D, Line 9	Louisiana Chapter of the National Multiple Sclerosis Society Fund
119	Numeric	5	Schedule D, Line 10	Louisiana Food Bank Association
120	Numeric	5	Schedule D, Line 11	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
121	Numeric	5	Schedule D, Line 12	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana

Government Specific Data (continued)

IT-540-2D Schedule D – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
122	Numeric	5	Schedule D, Line 13	Louisiana Association of United Ways / LA 2-1-1
123	Numeric	5	Schedule D, Line 14	Center of Excellence for Autism Spectrum Disorder
124	Numeric	5	Schedule D, Line 15	Alliance for the Advancement of End of Life Care
125	Numeric	5	Schedule D, Line 16	American Red Cross
126	Numeric	5	Schedule D, Line 17	New Opportunities Waiver Fund
127	Numeric	5	Schedule D, Line 18	Friends of Palmetto Island State Park
128	Numeric	5	Schedule D, Line 19	Dreams Come True
129	Numeric	7	Schedule D, Line 20	Total Donations – Add Lines 2 – 19. This amount cannot be more than Line 1.
IT-540-2D Schedule E				
Field No.	Field Type	Max. Field Length	Field Name	Comments
130	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	Negative Indicator Box for Federal AGI: Mark “1” if negative AGI indicator box is marked on Line 1. Mark “0” if not applicable.
131	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be a positive integer. If the Federal AGI is a loss, enter the amount without a negative sign or parentheses and mark “1” in Field 130 .
132	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
133	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
134	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
135	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
136	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
137	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
138	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
139	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
140	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
141	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
142	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
143	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
144	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
145	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
146	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
147	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
148	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
149	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code.
150	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
151	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
152	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
153	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
154	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Wage Expense Adjustment
155	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
156	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.
157	Numeric	5	Schedule F, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses

Government Specific Data (continued)

IT-540-2D Schedule F and H				
Field No.	Field Type	Max. Field Length	Field Name	Comments
158	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
159	Numeric	7	Schedule F, Line 2	Additional Refundable Credit, Line 2
160	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
161	Numeric	7	Schedule F, Line 3	Additional Refundable Credit, Line 3
162	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
163	Numeric	7	Schedule F, Line 4	Additional Refundable Credit, Line 4
164	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
165	Numeric	7	Schedule F, Line 5	Additional Refundable Credit, Line 5
166	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
167	Numeric	7	Schedule F, Line 6	Additional Refundable Credit, Line 6
168	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
169	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability
170	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
171	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
IT-540-2D Schedule G				
Field No.	Field Type	Max. Field Length	Field Name	Comments
172	Numeric	7	Schedule G, Line 1	Credit for Taxes Paid to Other States
173	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
174	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by \$100.
175	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
176	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 40%.
177	Numeric	7	Schedule G, Line 4A	Certain Federal Tax Credits
178	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
179	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-character credit code.
180	Numeric	7	Schedule G, Line 5	Additional Nonrefundable Credit, Line 5
181	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-character credit code.
182	Numeric	7	Schedule G, Line 6	Additional Nonrefundable Credit, Line 6
183	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-character credit code.
184	Numeric	7	Schedule G, Line 7	Additional Nonrefundable Credit, Line 7
185	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-character credit code.
186	Numeric	7	Schedule G, Line 8	Additional Nonrefundable Credit, Line 8
187	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-character credit code.
188	Numeric	7	Schedule G, Line 9	Additional Nonrefundable Credit, Line 9
189	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-character credit code.
190	Numeric	7	Schedule G, Line 10	Additional Nonrefundable Credit, Line 10
191	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.
Trailer				
192	Indicates the end of the data file. Value is *EOD*.			

Modulus 10 Self-check Digit Computation:

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

Example:

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

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540-2D must use the scenarios that are found on Pages 34 through 48 of this document. A test submission should include all returns and applicable schedules and worksheets for all **6** scenarios.

Testing of Form IT-540-2D will begin November 13, 2012. All test documents must be submitted to the department on or before December 28, 2012. Test submissions should be sent to:

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

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

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 2012**Taxpayer:** SHARON RICHARDS
Spouse: (n/a)**Primary SSN:** 454-67-8905
Secondary SSN: (n/a)**Address:** 1509 ST CHARLES AVE
NEW ORLEANS LA 70130-4445**Taxpayer DOB:** September 25, 1975
Spouse DOB: (n/a)**Telephone:** 504-367-4444**Filing Status:** Single**Name Change:** yes
Decedent Filing: no
Spouse Decedent: no
Amended Return: no
NOL Carryback: no**Personal Exemptions:** Yourself**Dependents:** (none)**Paid Preparer's ID:** 72-9876549
Paid Preparer's Tel#: 504-291-8831**Other information:** Sharon Richards (taxpayer) is not required to file a federal return, but has a refundable credit she wants to claim. Her total amount of wages was \$2,200. Her federal earned income credit was \$170. No Louisiana tax was withheld for 2012.

There were no out-of-state purchases subject to use tax.

Sharon Richards (taxpayer) opts to receive her refund by paper check.

Return:

Line 7 =	0	Line 16 =	0	Line 29 =	6	Line 44 =	0
Line 8A =	0	Line 17 =	0	Line 30 =	6	Line 45 =	0
Line 8B =	0	Line 18 =	0	Line 31 =	0	Line 46 =	0
Line 8C =	0	Line 19 =	0	Line 32 =	6	Line 47 =	0
Line 9 =	0	Line 19A =	0	Line 33 =	0	Line 48 =	0
Line 10 =	0	Line 19B =	0	Line 34 =	6	Line 49 =	0
Line 11 =	0	Line 20 =	0	Line 35 =	0	Line 50 =	0
Line 12A =	0	Line 21 =	6	Line 36 =	6	Line 51 =	0
Line 12B =	0	Line 22 =	0	Line 37 =	0	Line 52 =	0
Line 12C =	0	Line 23 =	0	Line 38 =	0	Line 53 =	0
Line 12D =	0	Line 24 =	0	Line 39 =	0	Line 54 =	0
Line 12E =	0	Line 25 =	0	Line 40 =	0	Line 55 =	0
Line 13 =	0	Line 26 =	0	Line 41 =	0	Line 56 =	0
Line 14 =	0	Line 27 =	0	Line 42 =	0	Line 57 =	0
Line 15 =	0	Line 28 =	0	Line 43 =	0	Line 58 =	0

Schedule D: (n/a)**Schedule E:** (n/a)**Schedule F:** (n/a)

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:

Line 1.....	=	170
Line 2 (Given information on worksheet—nothing to complete.)		
Line 3.....	=	6

Scenario 2**Filing Period:** Calendar Year 2012**Taxpayer:** BILL WRIGHT
Spouse: NANCY WRIGHT**Primary SSN:** 437-54-3637
Secondary SSN: 731-67-4567**Address:** 500 WOODHAVEN DR
MONROE LA 71203-2257**Taxpayer DOB:** April 15, 1975
Spouse DOB: November 11, 1970**Telephone:** 318-687-4320**Filing Status:** Married filing jointly**Name Change:** no
Decedent Filing: no
Spouse Decedent: yes
Amended Return: yes
NOL Carryback: yes**Personal Exemptions:** Yourself
Spouse
Spouse—Blind

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	05/14/2007
	BRENDA WRIGHT	400-77-2015	daughter	03/23/2010

Paid Preparer's ID: 72-6830902
Paid Preparer's Tel#: 225-922-6432**Other information:** Schedule E is utilized.

Bill Wright (taxpayer) is a farmer. Farm income of \$206,000 was reported on Line 18 of Federal Form 1040. Self-employment tax of \$9,583 was reported on Line 27 of Federal Form 1040.

Becky Wright (daughter) attended Quachita Christian School (8th and 9th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$12,000 for tuition and fees, \$250 for school uniforms, \$300 for textbooks and other instructional materials, and \$1,298 for supplies required by the school. Quachita Christian School complies with *Brumfield v. Dodd, et al.*, and Section 501(C)(3) of the Internal Revenue Code.

Jonathan Wright (son) also attended Quachita Christian School (3rd and 4th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$9,000 for tuition and fees, \$275 for school uniforms, \$300 for textbooks, and \$125 for supplies required by the school.

James Wright (son) attended school (kindergarten) during 2012 where there were no eligible school expense deductions.

Federal child care credit claimed on Federal Form 1040, Line 48, is \$1,200.

The amount of Louisiana nonrefundable child care credit carried forward from 2008 through 2011 is \$15.

James Wright (son) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 5-star facility, and Brenda Wright (daughter) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 3-star facility.

The amount of Louisiana nonrefundable school readiness credit carried forward from 2008 through 2011 is \$88.

Out-of-state purchases subject to use tax total \$18,750.

Residential energy credits of \$500 were claimed on Line 52 of Federal Form 1040.

Scenario 2 (continued)

See other given information below.

Return:

Line 7 = (calculate)	Line 13 = (calculate)	Line 23 = (calculate)	Line 35 = 0
Line 8A = 49,618	Line 14 = (calculate)	Line 24 = 0	Line 36 = 0
Line 8B = (calculate)	Line 15 = (calculate)	Line 25 = 1,000	Line 37 = (calculate)
Line 8C = (calculate)	Line 16 = (calculate)	Line 26 = 0	Line 38 = 0
Line 9 = 29,904	Line 17 = (calculate)	Line 27 = 1,000	Line 39 = 100
Line 10 = (calculate)	Line 18 = (calculate)	Line 28 = 1,000	Line 40 = 100
Line 11 = (calculate)	Line 19 = 0	Line 29 = (calculate)	Line 41 = 100
Line 12A = 1,200	Line 19A = 0	Line 30 = (calculate)	Line 42 = 763
Line 12B = (calculate)	Line 19B = 0	Line 31 = 0	Line 43 = 133
Line 12C = 15	Line 20 = 0	Line 32 = 0	Line 44 = 13
Line 12D = (calculate)	Line 21 = 0	Line 33 = 0	Line 45 = 33
Line 12E = 88	Line 22 = 100	Line 34 = 0	Line 46 = (calculate)

Schedule D: (n/a)**Schedule E:**

Line 1..... = 217,317	Line 4E..... = 0
Line 2..... = 18,607	Line 4F..... = 0
Line 2A..... = 0	Line 4G..... = 0
Line 3..... = (calculate)	Line 4H..... = 0
Line 4A: Interest and Dividends on U.S. Government Obligations (01E)..... = 21,900	Line 4I..... = (calculate)
Line 4B: Elementary and Secondary School Tuition (17E)..... = (calculate)	Line 4J..... = (calculate)
Line 4C..... = 0	Line 4K..... = (calculate)
Line 4D..... = 0	Line 5A..... = (calculate)
	Line 5B..... = 0
	Line 5C..... = (calculate)

Schedule F:

Line 1D..... = 0	Line 5..... = 0
Line 2: Digital Interactive Media and Software (73F)..... = 273	Line 6..... = 0
Line 3..... = 0	Line 7..... = (calculate)
Line 4..... = 0	

Schedule H: (n/a)**Schedule G:**

Line 1..... = 0	Line 5: Historic Structures (253)..... = 1,000
Line 2D..... = 1	Line 6..... = 0
Line 2E..... = (calculate)	Line 7..... = 0
Line 3A..... = 0	Line 8..... = 0
Line 3B..... = 0	Line 9..... = 0
Line 4A..... = 500	Line 10..... = 0
Line 4B..... = (calculate)	Line 11..... = (calculate)

Scenario 2 (continued)**Louisiana School Expense Deduction Worksheet:****Part I.** (Given information on worksheet—nothing to complete.)**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 .. =	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, nor should a taxpayer submit them with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.

Scenario 3**Filing Period:** Calendar Year 2012**Taxpayer:** SAM GREEN
Spouse: (n/a)**Primary SSN:** 258-96-3140
Secondary SSN: 513-74-3952**Address:** 998 STANFORD AVE UNIT 2200
BATON ROUGE LA 70808-3662**Taxpayer DOB:** July 27, 1958
Spouse DOB: (n/a)**Telephone:** 225-356-8982**Filing Status:** Married filing separately**Name Change:** no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no
NOL Carryback: no**Personal Exemptions:** Yourself**Dependents:** (none)**Paid Preparer's ID:** (n/a—self-prepared)
Paid Preparer's Tel#: (n/a)**Other information:** Sam Green (taxpayer) is a farmer. Farm income of \$51,842 was reported on Line 18 of Federal Form 1040. Self-employment tax of \$3,662 was reported on Line 27 of Federal Form 1040.

The federal income tax has been decreased by a federal disaster credit allowed by IRS in the amount of \$2,000.

Out-of-state purchases subject to use tax total \$7,225.

Louisiana tax paid on the taxpayer's behalf by the composite partnership filing of ABC Farming, LLC, amounted to \$950.

See other given information below.

Return:

Line 7 = 48,180	Line 13 = 0	Line 23 = 0	Line 35 = 0
Line 8A = 0	Line 14 = (calculate)	Line 24 = 0	Line 36 = 0
Line 8B = 0	Line 15 = (calculate)	Line 25 = 0	Line 37 = (calculate)
Line 8C = 0	Line 16 = (calculate)	Line 26 = 950	Line 38 = 98
Line 9 = (calculate)	Line 17 = (calculate)	Line 27 = 0	Line 39 = 0
Line 10 = (calculate)	Line 18 = (calculate)	Line 28 = 0	Line 40 = 0
Line 11 = (calculate)	Line 19 = 0	Line 29 = (calculate)	Line 41 = 0
Line 12A = 0	Line 19A = 0	Line 30 = (calculate)	Line 42 = 0
Line 12B = 0	Line 19B = 0	Line 31 = 13	Line 43 = 0
Line 12C = 0	Line 20 = 0	Line 32 = 0	Line 44 = 0
Line 12D = 0	Line 21 = 0	Line 33 = 0	Line 45 = 0
Line 12E = 0	Line 22 = 0	Line 34 = 0	Line 46 = (calculate)

Schedule D: (n/a)**Schedule E:** (n/a)**Schedule F:** (n/a)

Scenario 3 (continued)

Schedule H:

Line 1.....	=	3,636
Line 2.....	=	2,000
Line 3.....	=	(calculate)

Schedule G:

Line 1.....	=	0	Line 5: Owner of Newly Constructed	
Line 2D.....	=	0	Accessible Home (145).....	= 1,000
Line 2E.....	=	0	Line 6.....	= 0
Line 3A.....	=	0	Line 7.....	= 0
Line 3B.....	=	0	Line 8.....	= 0
Line 4A.....	=	0	Line 9.....	= 0
Line 4B.....	=	0	Line 10.....	= 0
			Line 11.....	= (calculate)

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)

Scenario 4**Filing Period:** Calendar Year 2012**Taxpayer:** SHARON MORRIS
Spouse: (n/a)**Primary SSN:** 458-98-5260
Secondary SSN: (n/a)**Address:** 1229 S DARLA AVE
GONZALES LA 70737**Taxpayer DOB:** August 1, 1971
Spouse DOB: (n/a)**Telephone:** 225-219-0000**Filing Status:** Head of household**Name Change:** no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no
NOL Carryback: no**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 (fulltime student at LSU)
	TAMMY MORRIS	400-55-4008	daughter	03/17/1996
	SAMMY MORRIS	400-55-5008	son	04/28/2004

Other information: Schedule E is utilized.

Tammy Morris (daughter) attended Gonzales High School (10th and 11th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$200 for school uniforms, \$221 for textbooks, and \$200 for supplies required by the school.

Sammy Morris (son) attended Gonzales Elementary School (2nd and 3rd grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$155 for school uniforms, \$262 for textbooks, and \$100 for supplies required by the school.

Federal child care credit claimed on Federal Form 1040, Line 48, is \$600.

There is no Louisiana nonrefundable child care credit carried forward from 2008 through 2011.

There were no out-of-state purchases subject to use tax.

Sharon Morris (taxpayer) is an active reserve military servicemember, who obtained a noncommercial fishing license for \$29 during 2012. Her Louisiana driver's license number is 007654321.

Sharon Morris (taxpayer) opts to receive her refund by paper check.

See other given information below.

Scenario 4 (continued)**Return:**

Line 7 = (calculate)	Line 13 = (calculate)	Line 23 = (calculate)	Line 35 = 0
Line 8A = 10,298	Line 14 = 0	Line 24 = 3,107	Line 36 = (calculate)
Line 8B = (calculate)	Line 15 = (calculate)	Line 25 = 0	Line 37 = 0
Line 8C = (calculate)	Line 16 = (calculate)	Line 26 = 0	Line 38 = 0
Line 9 = 5439	Line 17 = 0	Line 27 = 0	Line 39 = 0
Line 10 = (calculate)	Line 18 = (calculate)	Line 28 = 0	Line 40 = 0
Line 11 = (calculate)	Line 19 = 0	Line 29 = (calculate)	Line 41 = 0
Line 12A = 600	Line 19A = 0	Line 30 = (calculate)	Line 42 = 0
Line 12B = (calculate)	Line 19B = 0	Line 31 = 0	Line 43 = 0
Line 12C = 0	Line 20 = 0	Line 32 = (calculate)	Line 44 = 0
Line 12D = 0	Line 21 = 0	Line 33 = (calculate)	Line 45 = 0
Line 12E = 0	Line 22 = 67	Line 34 = (calculate)	Line 46 = 0

Schedule D:

Line 1 = (calculate)	Line 6 = 10	Line 11 = 0	Line 16 = 10
Line 2 = 10	Line 7 = 0	Line 12 = 10	Line 17 = 10
Line 3 = 0	Line 8 = 10	Line 13 = 0	Line 18 = 0
Line 4 = 10	Line 9 = 0	Line 14 = 10	Line 19 = 10
Line 5 = 0	Line 10 = 10	Line 15 = 0	Line 20 = (calculate)

Schedule E:

Line 1 = 78,261	Line 4F = 0
Line 2 = 0	Line 4G = 0
Line 2A = 0	Line 4H = 0
Line 3 = (calculate)	Line 4I = (calculate)
Line 4A: Educational Expenses for Quality Public Education (19E) = (calculate)	Line 4J = (calculate)
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 = 29	Line 5 = 0
Line 2 = 0	Line 6 = 0
Line 3 = 0	Line 7 = (calculate)
Line 4 = 0	

Schedule H: (n/a)**Schedule G:** (n/a)**Louisiana School Expense Deduction Worksheet:****Part I.** (Given information on worksheet—nothing to complete.)**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 =		(calculate)

Scenario 4 (continued)

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 is needed to accurately complete the return. However, this worksheet should not be submitted for testing, nor should a taxpayer submit it with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.

Scenario 5

Filing Period: Calendar Year 2012

Taxpayer: BRYAN BROWN
Spouse: (n/a)

Primary SSN: 543-56-9876
Secondary SSN: (n/a)

Address: 299 BECK ST
 MINDEN LA 71055-2511

Taxpayer DOB: February 3, 1961
Spouse DOB: (n/a)

Telephone: (n/a)

Filing Status: Qualifying widow(er)

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no
NOL Carryback: no

Personal Exemptions: Yourself
 Yourself—Qualifying Widow(er)

Dependents:	Name	SSN	Relationship	Birth Date
	BOBBY BROWN	211-81-6133	son	06/04/2007

Paid Preparer's ID: (n/a—self-prepared)
Paid Preparer's Tel#: (n/a)

Other information: Schedule E is utilized.

Bobby Brown (son) attended E. S. Richardson Elementary School (kindergarten) during 2012. Qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$236 for school uniforms, \$175 for textbooks and other instructional materials, and \$298 for supplies required by the school.

There were no out-of-state purchases subject to use tax.

Bobby Brown (son) received child care at Little Angels' Weekday Center (EIN 72-7654321) located at 100 Pennsylvania Avenue in Minden, LA 71055-3408. The amount paid to Little Angels' Weekday Center for Bobby's care was \$2,415. Also, the facility is participating in the Quality Start Rating program and is rated as a 3-star facility.

Bryan Brown (taxpayer) opts to receive his refund on a MyRefund card.

See other given information below.

Return:

Line 7 = (calculate)	Line 13 = (calculate)	Line 23 = 0	Line 35 = 105
Line 8A = 0	Line 14 = 0	Line 24 = 381	Line 36 = (calculate)
Line 8B = 0	Line 15 = (calculate)	Line 25 = 0	Line 37 = 0
Line 8C = 0	Line 16 = (calculate)	Line 26 = 0	Line 38 = 0
Line 9 = 0	Line 17 = 0	Line 27 = 0	Line 39 = 0
Line 10 = (calculate)	Line 18 = (calculate)	Line 28 = 0	Line 40 = 0
Line 11 = (calculate)	Line 19 = (calculate)	Line 29 = (calculate)	Line 41 = 0
Line 12A = 269	Line 19A = (calculate)	Line 30 = (calculate)	Line 42 = 0
Line 12B = 0	Line 19B = (calculate)	Line 31 = 0	Line 43 = 0
Line 12C = 0	Line 20 = (calculate)	Line 32 = (calculate)	Line 44 = 0
Line 12D = 0	Line 21 = (calculate)	Line 33 = (calculate)	Line 45 = 0
Line 12E = 0	Line 22 = 0	Line 34 = (calculate)	Line 46 = 0

Scenario 5 (continued)

Schedule D:

Line 1 = (calculate)	Line 6 = 0	Line 11 = 0	Line 16 = 25
Line 2 = 0	Line 7 = 0	Line 12 = 0	Line 17 = 25
Line 3 = 0	Line 8 = 0	Line 13 = 25	Line 18 = 0
Line 4 = 0	Line 9 = 0	Line 14 = 0	Line 19 = 25
Line 5 = 0	Line 10 = 0	Line 15 = 0	Line 20 = (calculate)

Schedule E:

Line 1..... = 22,194	Line 4F..... = 0
Line 2..... = 0	Line 4G..... = 0
Line 2A..... = 0	Line 4H..... = 0
Line 3..... = (calculate)	Line 4I..... = (calculate)
Line 4A: Educational Expenses for Quality Public Education (19E)..... = (calculate)	Line 4J..... = (calculate)
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: (n/a)

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part I. (Given information on worksheet—nothing to complete.)

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 =	(calculate)

Louisiana Refundable Child Care Credit Worksheet:

Line 1 (Complete necessary information.)	
Line 2 (Complete necessary information.)	
Line 3..... =	(calculate)
Line 4..... =	22,194
Line 5..... =	22,194
Line 6..... =	(calculate)
Line 7..... =	22,194
Line 8..... =	x .31
Line 9..... =	(calculate)
Line 10 (Given information on worksheet—nothing to complete.)	
Line 11..... =	(calculate)

Scenario 5 (continued)

Louisiana Refundable School Readiness Credit Worksheet:

Line 1	=	(calculate)
Line 2 (Complete necessary information.)		
Line 3.....	=	1.0
Line 4	=	(calculate)

Louisiana Earned Income Credit Worksheet:

Line 1.....	=	2,356
Line 2 (Given information on worksheet—nothing to complete.)		
Line 3.....	=	(calculate)

Scenario 6

Filing Period: Calendar Year 2012

Taxpayer: JOHN BAILEY
Spouse: (n/a)

Primary SSN: 498-44-3567
Secondary SSN: (n/a)

Address: 2139 HOLLYWOOD DR
 BAY ST LOUIS MS 39520-8874

Taxpayer DOB: November 1, 1945
Spouse DOB: (n/a)

Telephone: (n/a)

Filing Status: Single

Name Change: no
Decedent Filing: yes
Spouse Decedent: no
Amended Return: no
NOL Carryback: no

Personal Exemptions: Yourself
 Yourself—65 or Older

Dependents: (none)

Paid Preparer's ID: (n/a—self-prepared)
Paid Preparer's Tel#: (n/a)

Other information: Schedule E is utilized. There were business losses of \$84,138 and IRA distributions of 75,000 reported on Federal Form 1040.

There were no out-of-state purchases subject to use tax.

See other given information below.

Return:

Line 7 = (calculate)	Line 13 = 0	Line 23 = (calculate)	Line 35 = 0
Line 8A = 0	Line 14 = 0	Line 24 = 1,100	Line 36 = (calculate)
Line 8B = 0	Line 15 = 0	Line 25 = 0	Line 37 = (calculate)
Line 8C = 0	Line 16 = (calculate)	Line 26 = 0	Line 38 = 0
Line 9 = 0	Line 17 = 0	Line 27 = 0	Line 39 = 200
Line 10 = (calculate)	Line 18 = (calculate)	Line 28 = 0	Line 40 = 0
Line 11 = (calculate)	Line 19 = 0	Line 29 = (calculate)	Line 41 = 0
Line 12A = 0	Line 19A = 0	Line 30 = (calculate)	Line 42 = 0
Line 12B = 0	Line 19B = 0	Line 31 = 0	Line 43 = 0
Line 12C = 0	Line 20 = 0	Line 32 = (calculate)	Line 44 = 0
Line 12D = 0	Line 21 = 0	Line 33 = (calculate)	Line 45 = 0
Line 12E = 0	Line 22 = 0	Line 34 = (calculate)	Line 46 = (calculate)

Schedule D:

Line 1 = (calculate)	Line 6 = 0	Line 11 = 0	Line 16 = 0
Line 2 = 0	Line 7 = 0	Line 12 = 0	Line 17 = 0
Line 3 = 0	Line 8 = 0	Line 13 = 136	Line 18 = 0
Line 4 = 0	Line 9 = 0	Line 14 = 0	Line 19 = 0
Line 5 = 0	Line 10 = 0	Line 15 = 0	Line 20 = (calculate)

Scenario 6 (continued)

Schedule E:

Line 1..... =	(9,138)	Line 4E..... =	0
Line 2..... =	52,238	Line 4F..... =	0
Line 2A..... =	0	Line 4G..... =	0
Line 3..... =	(calculate)	Line 4H..... =	0
Line 4A: Annual Retirement Income Exemption for Taxpayers 65 or over (06E) Name: JPMorgan Chase..... =	(calculate)	Line 4I..... =	(calculate)
Line 4B..... =	0	Line 4J..... =	(calculate)
Line 4C..... =	0	Line 4K..... =	(calculate)
Line 4D:..... =	0	Line 5A..... =	(calculate)
		Line 5B..... =	0
		Line 5C..... =	(calculate)

Schedule F:

Line 1D..... =	0	Line 5..... =	0
Line 2: Prison Industry Enhancement (55F) .. =	161	Line 6..... =	0
Line 3..... =	0	Line 7..... =	(calculate)
Line 4..... =	0		

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)