



Specifications and Test Scenarios for Form IT-540-2D (2009)

IMPORTANT: If you are developing a substitute of the 2009 Louisiana Resident Individual Income Tax Return (IT-540) that **does not contain a 2-D barcode**, you **must** use the specifications found in **Form R-6232**. Do not use the specifications in this document.

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

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

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

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

Fonts: The only acceptable font for the scanband area and document identification numbers is 12-point Courier (10 characters per inch). It is requested that this font be set as the default.

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

IT-540-2D Resident Return	Line 9, Positions 6-9
IT-540-2D Schedules	Line 6, Positions 6-9

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

Address for Mailing Return and Payment: The address will be a variable field located on Lines 7-9, Positions 17-33. See the substitute form IT-540-2D, which has a grid to show placement.

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

PO BOX 3550
BATON ROUGE LA 70821-3550

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

PO BOX 3440
BATON ROUGE LA 70821-3440

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

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

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

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

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

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

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

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

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

Document Identification Numbers:

- The document identification number on the return and each accompanying schedule and worksheet must print on Line 62, Positions 74-77.
- The number must be in 12-point Courier font.
- The document identification numbers for the forms must be produced by the software company that programs the variable information and should not be hard-coded.
- The following number must be used for Form IT-540-2D:

<u>2009 Form/Schedule/Worksheet</u>	<u>Doc. ID</u>
IT-540-2D Resident Return	6063
IT-540-2D Schedules E and F	6061
IT-540-2D Schedules H and G	6062
IT-540-2D School Expense Deduction Worksheet	6064
IT-540-2D Refundable Child Care Credit Worksheet	6009
IT-540-2D Refundable School Readiness Credit Worksheet	6010

Reference Mark around Document Identification Number:

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

Barcodes:

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

<u>2009 Form/Schedule/Worksheet</u>	<u>Barcode</u>
IT-540-2D Resident Return	6063F
IT-540-2D Schedules E and F	6061D
IT-540-2D Schedules H and G	6062E
IT-540-2D School Expense Deduction Worksheet	6064
IT-540-2D Refundable Child Care Credit Worksheet	6009
IT-540-2D Refundable School Readiness Credit Worksheet	6010

- The barcode must be positioned as follows:

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

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

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

Reference Marks around Scanband Area:

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

Changes to the Scanband of Form IT-540-2D:

IMPORTANT: Do not use the information in this section to develop the 2-D barcode. The specifications for the 2-D barcode differ slightly and can be found on Pages 16 through 24.

Horizontal Line Area			Related 2-D Barcode Field
Line 26	Positions 7-8	Beginning month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)	7
Line 26	Positions 9-10	Ending month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)	8
Line 26	Position 11	Mark "1" if name has changed. Mark "2" if address has changed. Mark "3" if both have changed. Mark "0" if not applicable.	9
Line 26	Position 12	Mark "1" for an amended return. Mark "0" if not applicable.	10
Line 26	Position 13	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow	11
Line 26	Position 14	Mark "1" for "Yourself - 65 or over". Mark "0" if not applicable.	12
Line 26	Position 15	Mark "1" for "Spouse - 65 or over". Mark "0" if not applicable.	13
Line 26	Position 16	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	14
Line 26	Position 17	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	15
Added	Line 26	Position 18 Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.	16
Moved	Line 26	Positions 18-19 Positions 19-20 Line 6C, Total Dependents	16 17
Moved	Line 26	Positions 20-21 Positions 21-22 Line 6D, Total Exemptions Claimed	17 18
Moved	Line 26	Position 22 Position 23 Check digit for primary Social Security Number	18 19
Moved	Line 26	Position 23 Position 24 Check digit for secondary Social Security Number	19 20
Moved	Line 26	Position 24 Position 25 Check digit for all of the following 28 bytes: Primary Social Security Number (9 bytes) Check digit for primary Social Security Number (1 byte) Secondary Social Security Number (9 bytes) Check digit for secondary Social Security Number (1 byte) Taxpayer name code (4 bytes) Taxpayer address code (4 bytes) To convert the alpha characters of the name and address codes above to numeric for the check digit calculation, use the following conversion: Letters A through I = 1 through 9 Letters J through R = 1 through 9 Letters S through Z = 2 through 9 Blank Spaces = 0	20 21
Moved	Line 26	Position 25 Position 26 Check digit for Balance Due Louisiana (Line 50 52 of return)	21 22
Moved	Line 26	Position 26 Position 27 Check digit for Refund (Line 43 44 of return)	22 23
	Line 26	Positions 30-33 Name code - Derived from first four letters of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW	23 24

Horizontal Line Area (continued)			Related 2-D Barcode Field
Line 26	Positions 34-37	Address code – Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B	24 25
Line 26	Position 38	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Lines 1 and 5C are the same amount, Schedule E should not be filed.)	25 26
Line 26	Positions 42-51	Daytime area code and telephone number of taxpayer	26 27
Line 26	Position 55	Mark "1" for decedent taxpayer. Mark "2" for decedent spouse. Mark "3" if both are deceased. Mark "0" if not applicable.	27 28
Line 26	Position 57	Mark "1" if federal return not required. (If "1" is marked, Line 7 must be "0.") Mark "0" if not applicable.	28 29
Line 26	Positions 59-63	If "1" is marked in Position 57 of Line 26, enter the wages from the W-2(s). If not applicable, zero-fill.	29 30
Line 26	Position 65	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax. Mark "2" if amount from worksheet.	30 31
Deleted	Line 26	Position 68	31
Line 26	Position 70	Status of Return: Mark "1" for Credit to 2009 only (Line 42). Mark "1" for Credit to 2010 only (Line 43). Mark "2" for Refund only (Line 43). Mark "2" for Refund only (Line 44). Mark "3" for a Credit to 2009 and a Refund (Lines 42 and 43). Mark "3" for a Credit to 2010 and a Refund (Lines 43 and 44). Mark "4" for Balance Due (Line 50). Mark "4" for Balance Due (Line 52). Mark "5" if all lines are zero (Lines 42, 43, and 50). Mark "5" if all lines are zero (Lines 43, 44, and 52). Examples: If Line 44 is \$200 and Line 43 is zero, mark "2". If Line 43 is \$100 and Line 44 is \$200, mark "3".	32
Line 26	Position 72	Contribution and Donation Status: Mark "0" if Line 40 = 0 and Line 45 = 0 . Mark "0" if Line 41 = 0 , Line 46 = 0 , and Line 47 = 0 . Mark "1" if Line 40 > 0 and Line 45 = 0 . Mark "1" if Line 41 > 0 , Line 46 = 0 , and Line 47 = 0 . Mark "2" if Line 40 = 0 and Line 45 > 0 . Mark "2" if Line 41 = 0 , Line 46 > 0 , and Line 47 = 0 . Mark "3" if Line 40 > 0 and Line 45 > 0 . Mark "3" if Line 41 = 0 , Line 46 = 0 , and Line 47 > 0 . Mark "4" if Line 41 = 0 , Line 46 > 0 , and Line 47 > 0 . Mark "5" if Line 41 > 0 , Line 46 > 0 , and Line 47 = 0 . Mark "6" if Line 41 > 0 , Line 46 = 0 , and Line 47 > 0 . Mark "7" if Line 41 > 0 , Line 46 > 0 , and Line 47 > 0 .	33
Line 26	Position 75	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 32 31 . Mark "2" if farmer indicator box is checked on Line 49 51 . Mark "0" if not applicable.	34
Line 26	Position 78	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 9). Mark "0" if not applicable.	35
Column One			Related 2-D Barcode Field
Line 29	Positions 7-11	Enter TPSSN	
Line 30	Positions 7-11	Enter SPSSN	

Column One (continued)				Related 2-D Barcode Field
Line 31	Positions 7-11	Enter DEVID		
Line 32	Positions 7-11	Enter TAXPD		
Line 33	Positions 7-11	Enter FORMN		
Line 34	Positions 7-11	Enter PTIN		
Line 35	Positions 7-11	Enter LINE7		
Line 36	Positions 7-11	Enter LN8A		
Line 37	Positions 7-11	Enter LN8B		
Line 38	Positions 7-11	Enter LN8C		
Deleted	Line 39	Positions 7-11	Enter LN8D	
Moved	Line 40	Positions 7-11	Enter LN9	
Moved	Line 41	Positions 7-11	Enter LN10	
Moved	Line 42	Positions 7-11	Enter LN11	
Moved	Line 43	Positions 7-11	Enter LN12A	
Moved	Line 44	Positions 7-11	Enter LN12B	
Moved	Line 45	Positions 7-11	Enter LN12C	
Moved	Line 46	Positions 7-11	Enter LN12D	
Added	Line 46	Positions 7-11	Enter LN12E	
Line 47	Positions 7-11	Enter LN13		
Line 48	Positions 7-11	Enter LN14		
Line 49	Positions 7-11	Enter LN15		
Line 50	Positions 7-11	Enter LN16		
Line 51	Positions 7-11	Enter LN17		
Line 52	Positions 7-11	Enter LN18		
Line 53	Positions 7-11	Enter LN19		
Line 54	Positions 7-11	Enter LN19A		
Column Two				Related 2-D Barcode Field
Line 29	Positions 15-24	Taxpayer's SSN	(Ex: For 111-22-3333, enter 0111223333)	36
Line 30	Positions 15-24	Spouse's SSN	(Ex: For 222-33-4444, enter 0222334444)	37
Line 31	Positions 15-24	Software Developer ID	(Ex: For 1111, enter 0000001111)	38
Line 32	Positions 15-24	Taxable Period	(Ex: 0012312008) (Ex: 0012312009)	39
Line 33	Positions 15-24	Form ID Number	(Ex: 0000006988) (Ex: 0000006063)	40
Line 34	Positions 15-24	FEIN/ PTIN/SSN	(Ex: 0999999999)	41
Line 35	Positions 15-24	Return Line 7	Federal Adjusted Gross Income (AGI)	42
Line 36	Positions 15-24	Return Line 8A	Federal Itemized Deductions	43
Line 37	Positions 15-24	Return Line 8B	Federal Standard Deduction	44
Line 38	Positions 15-24	Return Line 8C	Excess Federal Itemized Deductions	45
Deleted	Line 39	Positions 15-24	Return Line 8D	65% Excess Federal Itemized Deductions
Moved	Line 40	Positions 15-24	Return Line 9	Federal Income Tax
Moved	Line 41	Positions 15-24	Return Line 10	Louisiana Tax Table Income
Moved	Line 42	Positions 15-24	Return Line 11	Louisiana Income Tax
Moved	Line 43	Positions 15-24	Return Line 12A	Federal Child Care Credit
Moved	Line 44	Positions 15-24	Return Line 12B	Louisiana Nonrefundable Child Care Credit
Moved	Line 45	Positions 15-24	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward
Moved	Line 46	Positions 15-24	Return Line 12D	Louisiana Nonrefundable School Readiness Credit

Column Two (continued)					Related 2-D Barcode Field
Added	Line 46	Positions 15-24	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward	53
	Line 47	Positions 15-24	Return Line 13	Education Credit	54
	Line 48	Positions 15-24	Return Line 14	Other Nonrefundable Tax Credits	55
	Line 49	Positions 15-24	Return Line 15	Total Nonrefundable Tax Credits	56
	Line 50	Positions 15-24	Return Line 16	Adjusted Louisiana Income Tax	57
	Line 51	Positions 15-24	Return Line 17	Consumer Use Tax	58
	Line 52	Positions 15-24	Return Line 18	Total Income Tax and Consumer Use Tax	59
	Line 53	Positions 15-24	Return Line 19	Louisiana Refundable Child Care Credit	60
	Line 54	Positions 15-24	Return Line 19A	Refundable Child Care Credit worksheet, Line 3	61
Column Three					Related 2-D Barcode Field
	Line 29	Positions 28-32	Enter LN19B		
	Line 30	Positions 28-32	Enter LN20		
	Line 31	Positions 28-32	Enter LN21		
	Line 32	Positions 28-32	Enter LN22		
	Line 33	Positions 28-32	Enter LN23		
	Line 34	Positions 28-32	Enter LN24		
	Line 35	Positions 28-32	Enter LN25		
	Line 36	Positions 28-32	Enter LN26		
	Line 37	Positions 28-32	Enter LN27		
	Line 38	Positions 28-32	Enter LN28		
	Line 39	Positions 28-32	Enter LN29		
	Line 40	Positions 28-32	Enter LN30		
	Line 41	Positions 28-32	Enter LN31		
	Line 42	Positions 28-32	Enter LN32		
	Line 43	Positions 28-32	Enter LN33		
	Line 44	Positions 28-32	Enter LN34		
	Line 45	Positions 28-32	Enter LN35		
	Line 46	Positions 28-32	Enter LN36		
	Line 47	Positions 28-32	Enter LN37		
	Line 48	Positions 28-32	Enter LN38		
	Line 49	Positions 28-32	Enter LN39		
	Line 50	Positions 28-32	Enter LN40		
	Line 51	Positions 28-32	Enter LN41		
	Line 52	Positions 28-32	Enter CREDIT Enter LN42		
	Line 53	Positions 28-32	Enter REFND Enter CREDIT		
	Line 54	Positions 28-32	Enter OWED Enter REFND		
Column Four					Related 2-D Barcode Field
	Line 29	Positions 36-43	Return Line 19B	Refundable Child Care Credit worksheet, Line 6	62
	Line 30	Positions 36-43	Return Line 20	Louisiana Refundable School Readiness Credit	63
	Line 31	Positions 36-43	Return Line 21	Earned Income Credit	64
	Line 32	Positions 36-43	Return Line 22	Louisiana Citizens Insurance Credit	65
Deleted	Line 33	Positions 36-43	Return Line 23	Louisiana Property Insurance Credit	66
Moved	Line 34	Positions 36-43	Return Line 24	Other Refundable Tax Credits	67
	Line 33		Return Line 23		66
Moved	Line 35	Positions 36-43	Return Line 25	Louisiana Tax Withheld for 2008 2009	68
	Line 34		Return Line 24		67
Moved	Line 36	Positions 36-43	Return Line 26	Credit Carried Forward from 2007 2008	69
	Line 35		Return Line 25		68
Moved	Line 37	Positions 36-43	Return Line 27	Paid by Composite Partnership Filing	70
	Line 36		Return Line 26		69

Column Four (continued)					Related 2-D Barcode Field
Moved	Line 38 Line 37	Positions 36-43	Return Line 28 Return Line 27	Amount of Estimated Payments for 2008 2009	71 70
Moved	Line 39 Line 38	Positions 36-43	Return Line 29 Return Line 28	Amount Paid with Extension Request	72 71
Moved	Line 40 Line 39	Positions 36-43	Return Line 30 Return Line 29	Total Refundable Credits and Payments	73 72
Moved	Line 41 Line 40	Positions 36-43	Return Line 31 Return Line 30	Overpayment	74 73
Moved	Line 42 Line 41	Positions 36-43	Return Line 32 Return Line 31	Underpayment Penalty for Estimated Tax	75 74
Moved	Line 43 Line 42	Positions 36-43	Return Line 33 Return Line 32	Adjusted Overpayment	76 75
Moved	Line 44 Line 43	Positions 36-43	Return Line 34 Return Line 33	Military Family Assistance Fund	77 76
Added	Line 44	Positions 36-43	Return Line 34	Coastal Protection and Restoration Fund	77
	Line 45	Positions 36-43	Return Line 35	START Program	78
	Line 46	Positions 36-43	Return Line 36	Wildlife Habitat and Natural Heritage Trust	79
	Line 47	Positions 36-43	Return Line 37	Louisiana Prostate Cancer Trust Fund	80
	Line 48	Positions 36-43	Return Line 38	Louisiana Animal Welfare Commission	81
	Line 49	Positions 36-43	Return Line 39	Community-Based Primary Health Care Fund	82
Added	Line 50	Positions 36-43	Return Line 40	National Lung Cancer Partnership	83
Moved	Line 50 Line 51	Positions 36-43	Return Line 40 Return Line 41	Total Donations — Add Lines 34 — 39. Total Donations — Add Lines 33 — 40.	83 84
Moved	Line 51 Line 52	Positions 36-43	Return Line 41 Return Line 42	Subtotal — Subtract Line 40 from Line 33. Subtotal — Subtract Line 41 from Line 32.	84 85
Moved	Line 52 Line 53	Positions 36-43	Return Line 42 Return Line 43	Amount Credited to 2009 2010	85 86
Moved	Line 53 Line 54	Positions 36-43	Return Line 43 Return Line 44	Amount to be Refunded — Subtract Line 42 from Line 44. Amount to be Refunded — Subtract Line 43 from Line 42.	86 87
Moved	Line 54	Positions 36-43	Return Line 44	Amount Owed (Moved to Column Six.)	87
Column Five					Related 2-D Barcode Field
	Line 29	Positions 47-51	Enter LN45 Enter OWED		
	Line 30	Positions 47-51	Enter LN46		
	Line 31	Positions 47-51	Enter LN47		
	Line 32	Positions 47-51	Enter LN48		
	Line 33	Positions 47-51	Enter LN49		
	Line 34	Positions 47-51	Enter LN50		
Added	Line 35	Positions 47-51	Enter LN51		
Added	Line 36	Positions 47-51	Enter LN52		
Moved	Line 35 Line 37	Positions 47-51	Enter SCHE1		
Moved	Line 36 Line 38	Positions 47-51	Enter E2		
Moved	Line 37 Line 39	Positions 47-51	Enter E2A		
Moved	Line 38 Line 40	Positions 47-51	Enter E3		
Moved	Line 39 Line 41	Positions 47-51	Enter 4A in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	88	
Moved	Line 40 Line 42	Positions 47-51	Enter 4B in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	89	
Moved	Line 41 Line 43	Positions 47-51	Enter 4C in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	90	

Column Five (continued)				Related 2-D Barcode Field
Moved	Line 42 Line 44	Positions 47-51	Enter 4D in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	91
Moved	Line 43 Line 45	Positions 47-51	Enter 4E in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	92
Moved	Line 44 Line 46	Positions 47-51	Enter 4F in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	93
Moved	Line 45 Line 47	Positions 47-51	Enter 4G in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	94
Moved	Line 46 Line 48	Positions 47-51	Enter 4H in Positions 47-48. Enter 3-digit exempt code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.)	95
Moved	Line 47 Line 49	Positions 47-51	Enter E4 I	
Moved	Line 48 Line 50	Positions 47-51	Enter E4 J	
Moved	Line 49 Line 51	Positions 47-51	Enter E4 K	
Moved	Line 50 Line 52	Positions 47-51	Enter E5 A	
Moved	Line 51 Line 53	Positions 47-51	Enter E5 B	
Moved	Line 52 Line 54	Positions 47-51	Enter E5 C	
Moved	Line 53	Positions 47-51	Enter SCF1D (Moved to Column Seven.)	
Moved	Line 54	Positions 47-51	Enter F2 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.) (Moved to Column Seven.)	96
Column Six				Related 2-D Barcode Field
Moved	Line 54 Line 29	Positions 36-43 Positions 55-62	Return Line 44 Return Line 45 Amount Owed (Moved from Column Four.)	87 96
Moved	Line 29 Line 30	Positions 55-62	Return Line 45 Return Line 46 Additional Donation to Military Family Assistance Fund	97
Added	Line 31	Positions 55-62	Return Line 47 Additional Donation to Coastal Protection and Restoration Fund	98
Moved	Line 30 Line 32	Positions 55-62	Return Line 46 Return Line 48 Interest	98 99
Moved	Line 31 Line 33	Positions 55-62	Return Line 47 Return Line 49 Delinquent Filing Penalty	99 100
Moved	Line 32 Line 34	Positions 55-62	Return Line 48 Return Line 50 Delinquent Payment Penalty	100 101
Moved	Line 33 Line 35	Positions 55-62	Return Line 49 Return Line 51 Underpayment Penalty for Tax Due	101 102
Moved	Line 34 Line 36	Positions 55-62	Return Line 50 Return Line 52 Balance Due Louisiana	102 103
Moved	Line 35 Line 37	Positions 55-62	Return Sch. E, Line 1 Return Sch. E, Line 1 Federal Adjusted Gross Income (AGI)	103 104
Moved	Line 36 Line 38	Positions 55-62	Return Sch. E, Line 2 Return Sch. E, Line 2 Interest and Dividend Income from Other States	104 105
Moved	Line 37 Line 39	Positions 55-62	Return Sch. E, Line 2A Return Sch. E, Line 2A Recapture of START Contributions	105 106
Moved	Line 38 Line 40	Positions 55-62	Return Sch. E, Line 3 Return Sch. E, Line 3 Total – Add Lines 1, 2, and 2A.	106 107
Moved	Line 39 Line 41	Positions 55-62	Return Sch. E, Line 4A Return Sch. E, Line 4A Exempt Income, Line 4A	107 108

Column Six (continued)					Related 2-D Barcode Field
Moved	Line 40 Line 42	Positions 55-62	Return Sch. E, Line 4B	Exempt Income, Line 4B	408 109
Moved	Line 41 Line 43	Positions 55-62	Return Sch. E, Line 4C	Exempt Income, Line 4C	409 110
Moved	Line 42 Line 44	Positions 55-62	Return Sch. E, Line 4D	Exempt Income, Line 4D	410 111
Moved	Line 43 Line 45	Positions 55-62	Return Sch. E, Line 4E	Exempt Income, Line 4E	411 112
Moved	Line 44 Line 46	Positions 55-62	Return Sch. E, Line 4F	Exempt Income, Line 4F	412 113
Moved	Line 45 Line 47	Positions 55-62	Return Sch. E, Line 4G	Exempt Income, Line 4G	413 114
Moved	Line 46 Line 48	Positions 55-62	Return Sch. E, Line 4H	Exempt Income, Line 4H	414 115
Moved	Line 47 Line 49	Positions 55-62	Return Sch. E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.	415 116
Moved	Line 48 Line 50	Positions 55-62	Return Sch. E, Line 4J	Federal Tax Applicable to Exempt Income	416 117
Moved	Line 49 Line 51	Positions 55-62	Return Sch. E, Line 4K	Exempt Income – Subtract 4J from Line 4I.	417 118
Moved	Line 50 Line 52	Positions 55-62	Return Sch. E, Line 5A	Louisiana AGI before IRC 280(C) Wage Expense Adjustment	418 119
Moved	Line 51 Line 53	Positions 55-62	Return Sch. E, Line 5B	IRC 280(C) Wage Expense Adjustment	419 120
Moved	Line 52 Line 54	Positions 55-62	Return Sch. E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.	420 121
Moved	Line 53	Positions 55-62	Return Sch. F, Line 1D	Fees for Louisiana Hunting and Fishing Licenses (Moved to Column Eight.)	421
Moved	Line 54	Positions 55-62	Return Sch. F, Line 2	Additional Refundable Credit, Line 2 (Moved to Column Eight.)	422
Column Seven					Related 2-D Barcode Field
Moved	Line 53 Line 29	Positions 47-54 Positions 66-70	Enter SCF1D (Moved from Column Five.)		
Moved	Line 54 Line 30	Positions 47-54 Positions 66-70	Enter F2 in Positions 47-48. Enter 3-digit refundable credit code in Positions 49-51. (Leave Positions 49-51 blank if not applicable.) (Moved from Column Five.) Enter F2 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		96 122
Moved	Line 29 Line 31	Positions 66-70	Enter F3 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		123
Moved	Line 30 Line 32	Positions 66-70	Enter F4 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		124
Moved	Line 31 Line 33	Positions 66-70	Enter F5 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		125
Moved	Line 32 Line 34	Positions 66-70	Enter F6 in Positions 66-67. Enter 3-digit refundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		126
Moved	Line 33 Line 35	Positions 66-70	Enter F7		
Moved	Line 34 Line 36	Positions 66-70	Enter SCHH1		
Moved	Line 35 Line 37	Positions 66-70	Enter H2		
Moved	Line 36 Line 38	Positions 66-70	Enter H3		

Column Seven (continued)					Related 2-D Barcode Field
Moved	Line 37 Line 39	Positions 66-70	Enter SCHG1		
Moved	Line 38 Line 40	Positions 66-70	Enter G2D		
Moved	Line 39 Line 41	Positions 66-70	Enter G2E		
Moved	Line 40 Line 42	Positions 66-70	Enter G3A		
Moved	Line 41 Line 43	Positions 66-70	Enter G3B		
Moved	Line 42 Line 44	Positions 66-70	Enter G4A		
Moved	Line 43 Line 45	Positions 66-70	Enter G4B		
Moved	Line 44 Line 46	Positions 66-70	Enter G5 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		127
Moved	Line 45 Line 47	Positions 66-70	Enter G6 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		128
Moved	Line 46 Line 48	Positions 66-70	Enter G7 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		129
Moved	Line 47 Line 49	Positions 66-70	Enter G8 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		130
Moved	Line 48 Line 50	Positions 66-70	Enter G9 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		131
Moved	Line 49 Line 51	Positions 66-70	Enter 10 in Positions 66-67. Enter 3-digit nonrefundable credit code in Positions 68-70. (Leave Positions 68-70 blank if not applicable.)		132
Moved	Line 50 Line 52	Positions 66-70	Enter G11		
Moved	Line 51 Line 53	Positions 66-70	Enter 12DSF		
Moved	Line 52 Line 54	Positions 66-70	Enter 20SF		
Moved	Line 53 Line 55	Positions 66-70	Enter SCODE		
Column Eight					Related 2-D Barcode Field
Moved	Line 53 Line 29	Positions 55-62 Positions 74-80	Return Sch. F, Line 1D	Fees for Louisiana Hunting and Fishing Licenses (Moved from Column Six.)	424 133
Moved	Line 54 Line 30	Positions 55-62 Positions 74-80	Return Sch. F, Line 2	Additional Refundable Credit, Line 2 (Moved from Column Six.)	422 134
Moved	Line 29 Line 31	Positions 74-80	Return Sch. F, Line 3	Additional Refundable Credit, Line 3	433 135
Moved	Line 30 Line 32	Positions 74-80	Return Sch. F, Line 4	Additional Refundable Credit, Line 4	434 136
Moved	Line 31 Line 33	Positions 74-80	Return Sch. F, Line 5	Additional Refundable Credit, Line 5	435 137
Moved	Line 32 Line 34	Positions 74-80	Return Sch. F, Line 6	Additional Refundable Credit, Line 6	436 138
Moved	Line 33 Line 35	Positions 74-80	Return Sch. F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.	437 139
Moved	Line 34 Line 36	Positions 74-80	Return Sch. H, Line 1	Federal Income Tax Liability	438 140
Moved	Line 35 Line 37	Positions 74-80	Return Sch. H, Line 2	Federal Disaster Credits Allowed by IRS	439 141

Column Eight (continued)					Related 2-D Barcode Field
Moved	Line 36 Line 38	Positions 74-80	Return Sch. H, Line 3	Total – Add Lines 1 and 2.	440 142
Moved	Line 37 Line 39	Positions 74-80	Return Sch. G, Line 1	Credit for Taxes Paid to Other States	441 143
Moved	Line 38 Line 40	Positions 74-80	Return Sch. G, Line 2D	Total Number of Qualifying Individuals	442 144
Moved	Line 39 Line 41	Positions 74-80	Return Sch. G, Line 2E	Multiply Line 2D by \$100.	443 145
Moved	Line 40 Line 42	Positions 74-80	Return Sch. G, Line 3A	Value of Computer/Technological Equipment Donated	444 146
Moved	Line 41 Line 43	Positions 74-80	Return Sch. G, Line 3B	Multiply Line 3A by 40%.	445 147
Moved	Line 42 Line 44	Positions 74-80	Return Sch. G, Line 4A	Certain Federal Tax Credits	446 148
Moved	Line 43 Line 45	Positions 74-80	Return Sch. G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)	447 149
Moved	Line 44 Line 46	Positions 74-80	Return Sch. G, Line 5	Additional Nonrefundable Credit, Line 5	448 150
Moved	Line 45 Line 47	Positions 74-80	Return Sch. G, Line 6	Additional Nonrefundable Credit, Line 6	449 151
Moved	Line 46 Line 48	Positions 74-80	Return Sch. G, Line 7	Additional Nonrefundable Credit, Line 7	450 152
Moved	Line 47 Line 49	Positions 74-80	Return Sch. G, Line 8	Additional Nonrefundable Credit, Line 8	451 153
Moved	Line 48 Line 50	Positions 74-80	Return Sch. G, Line 9	Additional Nonrefundable Credit, Line 9	452 154
Moved	Line 49 Line 51	Positions 74-80	Return Sch. G, Line 10	Additional Nonrefundable Credit, Line 10	453 155
Moved	Line 50 Line 52	Positions 74-80	Return Sch. G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.	454 156
Moved	Line 51 Line 53	Positions 74-80	Return Line 12D	Positions 74-76 are zero-filled. Position 77 is the number of dependents who attended a 5-star facility. (If none, enter 0.) Position 78 is the number of dependents who attended a 4-star facility. (If none, enter 0.) Position 79 is the number of dependents who attended a 3-star facility. (If none, enter 0.) Position 80 is the number of dependents who attended a 2-star facility. (If none, enter 0.)	455 157
Moved	Line 52 Line 54	Positions 74-80	Return Line 20	Positions 74-76 are zero-filled. Position 77 is the number of dependents who attended a 5-star facility. (If none, enter 0.) Position 78 is the number of dependents who attended a 4-star facility. (If none, enter 0.) Position 79 is the number of dependents who attended a 3-star facility. (If none, enter 0.) Position 80 is the number of dependents who attended a 2-star facility. (If none, enter 0.)	456 158
Moved	Line 53 Line 55	Positions 74-80	SPEC CODE	Positions 74-76 are zero-filled. Positions 77-80 are for a special event code, which will be issued as needed. (Zero-fill if not applicable.)	457 159

2-D Barcode Requirements:

- The 2-D barcode should be placed in the upper right-hand corner of the form positioned 1/2" from the top edge and 1/2" from the right edge of the page.
- The area reserved for the barcode measures 4-5/8" x 1-11/16", which includes a 1/4" blank area around the barcode. The barcode must fit within this area on 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 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.
- Do not zero-fill numeric fields.
- 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.

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.**

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 6063 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 which revision of the form is used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Page 16.

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 only if your software reproduces the two-dimensional barcode:

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

The Louisiana Department of Revenue is utilizing 2-D barcode technology. The barcode contains the information that was entered into your return. You will find this barcode in the top right-hand corner of your completed return. Below, is an example of the two-dimensional barcode.

2-D Barcode Sample



Changes to the 2-D Barcode of 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 used to identify the software developer whose application produced the barcode (See Appendix 1 of the 2-D Bar Coding Standards.)	
3	Alpha	2	Jurisdiction	Value is LA .	
4	Numeric	4	Description	Value is 6988 6063 .	
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					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
7	Numeric	2	Beginning Fiscal Month	Beginning month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)	Line 26 Positions 7-8
8	Numeric	2	Ending Fiscal Month	Ending month of fiscal year if fiscal filer (Mark "00" if calendar-year filer.)	Line 26 Positions 9-10
9	Numeric	1	Name/Address Change	Mark "1" if name has changed. Mark "2" if address has changed. Mark "3" if both have changed. Mark "0" if not applicable.	Line 26 Position 11
10	Numeric	1	Amended Return	Mark "1" for an amended return. Mark "0" if not applicable.	Line 26 Position 12
11	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	Line 26 Position 13
12	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or over". Mark "0" if not applicable.	Line 26 Position 14
13	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or over". Mark "0" if not applicable.	Line 26 Position 15
14	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	Line 26 Position 16
15	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	Line 26 Position 17
Added 16	Numeric	1	Self Exemption – Qualifying widow	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.	Line 26 Position 18
Moved 16 17	Numeric	2	Total Dependents	Line 6C, Total Dependents	Line 26 Positions 18-19 Positions 19-20

NOTE: Positions for the exemptions "Yourself" and "Spouse" have been purposely omitted from the scanband layout.

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 17 18	Numeric	2	Total Exemptions	Line 6D, Total Exemptions Claimed	Line 26 Positions 20-21 Positions 21-22
Moved 18 19	Numeric	1	Check Digit for Primary SSN	Check digit for primary Social Security Number	Line 26 Position 22 Position 23
Moved 19 20	Numeric	1	Check Digit for Secondary SSN	Check digit for secondary Social Security Number	Line 26 Position 23 Position 24
Moved 20 21	Numeric	1	Check Digit for Identification	Check digit for all of the following 28 bytes: Primary Social Security Number (9 bytes) Check digit for primary Social Security Number (1 byte) Secondary Social Security Number (9 bytes) Check digit for secondary Social Security Number (1 byte) Taxpayer name code (4 bytes) Taxpayer address code (4 bytes) To convert the alpha characters of the name and address codes above to numeric for the check digit calculation, use the following conversion: Letters A through I = 1 through 9 Letters J through R = 1 through 9 Letters S through Z = 2 through 9 Blank Spaces = 0	Line 26 Position 24 Position 25
Moved 21 22	Numeric	1	Check Digit for Balance Due	Check digit for Balance Due Louisiana (Line 50 52 of return)	Line 26 Position 25 Position 26
Moved 22 23	Numeric	1	Check Digit for Refund	Check digit for Refund (Line 43 44 of return)	Line 26 Position 26 Position 27
Moved 23 24	Alpha	4	Name Code	Derived from first four letters of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW	Line 26 Positions 30-33
Moved 24 25	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B	Line 26 Positions 34-37
Moved 25 26	Numeric	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Lines 1 and 5C are the same amount, Schedule E should not be filed.)	Line 26 Position 38
Moved 26 27	Numeric	10	Daytime Telephone	Daytime area code and telephone number of taxpayer	Line 26 Positions 42-51
Moved 27 28	Numeric	1	Decedent Return Indicator	Mark "1" for decedent taxpayer. Mark "2" for decedent spouse. Mark "3" if both are deceased. Mark "0" if not applicable.	Line 26 Position 55

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 28 29	Numeric	1	Federal Return Not Required	Mark "1" if federal return not required. (If "1" is marked, Line 7 must be "0.") Mark "0" if not applicable.	Line 26 Position 57
Moved 29 30	Numeric	5	W-2 Wages	If "1" is marked in Field 28 29, enter the wages from the W-2(s). Mark "0" if not applicable.	Line 26 Positions 59-63
Moved 30 31	Numeric	1	Consumer Use Tax Indicator	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax. Mark "2" if amount from worksheet.	Line 26 Position 65
Deleted 34	Numeric	4	Extension Indicator	Mark "1" if extension is attached. Mark "0" if not applicable.	Line 26 Position 68
32	Numeric	1	Status of Return	Status of Return: Mark "1" for Credit to 2009 only (Line 42). Mark "1" for Credit to 2010 only (Line 43). Mark "2" for Refund only (Line 43). Mark "2" for Refund only (Line 44). Mark "3" for a Credit to 2009 and a Refund (Lines 42 and 43). Mark "3" for a Credit to 2010 and a Refund (Lines 43 and 44). Mark "4" for Balance Due (Line 50). Mark "4" for Balance Due (Line 52). Mark "5" if all lines are zero (Lines 42, 43, and 50). Mark "5" if all lines are zero (Lines 43, 44, and 52). Examples: If Line 44 is \$200 and Line 43 is zero, mark "2". If Line 43 is \$100 and Line 44 is \$200, mark "3".	Line 26 Position 70
33	Numeric	1	Contribution/Donation Status	Contribution and Donation Status: Mark "0" if Line 40 = 0 and Line 45 = 0. Mark "0" if Line 41 = 0, Line 46 = 0, and Line 47 = 0. Mark "1" if Line 40 > 0 and Line 45 = 0. Mark "1" if Line 41 > 0, Line 46 = 0, and Line 47 = 0. Mark "2" if Line 40 = 0 and Line 45 > 0. Mark "2" if Line 41 = 0, Line 46 > 0, and Line 47 = 0. Mark "3" if Line 40 > 0 and Line 45 > 0. Mark "3" if Line 41 = 0, Line 46 = 0, and Line 47 > 0. Mark "4" if Line 41 = 0, Line 46 > 0, and Line 47 > 0. Mark "5" if Line 41 > 0, Line 46 > 0, and Line 47 = 0. Mark "6" if Line 41 > 0, Line 46 = 0, and Line 47 > 0. Mark "7" if Line 41 > 0, Line 46 > 0, and Line 47 > 0.	Line 26 Position 72
34	Numeric	1	Farmer Indicator	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 32 31. Mark "2" if farmer indicator box is checked on Line 49 51. Mark "0" if not applicable.	Line 26 Position 75
35	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.	Line 26 Position 78
36	Numeric	10	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)	Line 29 Positions 15-24

Government Specific Date (continued)						
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field	
37	Numeric	10	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters)	Line 30 Positions 15-24	
38	Numeric	10	Software Developer ID	Software Developer Identification Number (4-digit number)	Line 31 Positions 15-24	
39	Numeric	10	Taxable Period	Taxable Period – Example: 12312008 12312009	Line 32 Positions 15-24	
40	Numeric	10	Form ID Number	Form ID Number -- 6988 6063	Line 33 Positions 15-24	
41	Alphanumeric	10	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN	Line 34 Positions 15-24	
42	Numeric	10	Return Line 7	Federal Adjusted Gross Income (AGI)	Line 35 Positions 15-24	
43	Numeric	10	Return Line 8A	Federal Itemized Deductions	Line 36 Positions 15-24	
44	Numeric	10	Return Line 8B	Federal Standard Deduction	Line 37 Positions 15-24	
45	Numeric	10	Return Line 8C	Excess Federal Itemized Deductions	Line 38 Positions 15-24	
Deleted Moved	46	Numeric	10	Return Line 8D	65% Excess Federal Itemized Deductions	Line 39 Positions 15-24
	47	Numeric	10	Return Line 9	Federal Income Tax	Line 40 Positions 15-24
Moved	48	Numeric	10	Return Line 10	Louisiana Tax Table Income	Line 41 Positions 15-24
Moved	49	Numeric	10	Return Line 11	Louisiana Income Tax	Line 42 Positions 15-24
Moved	50	Numeric	10	Return Line 12A	Federal Child Care Credit	Line 43 Positions 15-24
Moved	51	Numeric	10	Return Line 12B	Louisiana Nonrefundable Child Care Credit	Line 44 Positions 15-24
Moved	52	Numeric	10	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward	Line 45 Positions 15-24
Moved	53	Numeric	10	Return Line 12D	Louisiana Nonrefundable School Readiness Credit	Line 46 Positions 15-24
Added	54	Numeric	10	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward	Line 47 Positions 15-24
	55	Numeric	10	Return Line 13	Education Credit	Line 48 Positions 15-24
	56	Numeric	10	Return Line 14	Other Nonrefundable Tax Credits	Line 49 Positions 15-24
	57	Numeric	10	Return Line 15	Total Nonrefundable Tax Credits	Line 50 Positions 15-24
	58	Numeric	10	Return Line 16	Adjusted Louisiana Income Tax	Line 51 Positions 15-24
	59	Numeric	10	Return Line 17	Consumer Use Tax	Line 52 Positions 15-24
	60	Numeric	10	Return Line 18	Total Income Tax and Consumer Use Tax	Line 53 Positions 15-24
	61	Numeric	10	Return Line 19	Louisiana Refundable Child Care Credit	Line 54 Positions 15-24
	62	Numeric	10	Return Line 19A	Refundable Child Care Credit worksheet, Line 3	Line 54 Positions 15-24
	62	Numeric	8	Return Line 19B	Refundable Child Care Credit worksheet, Line 6	Line 29 Positions 36-43
	63	Numeric	8	Return Line 20	Louisiana Refundable School Readiness Credit	Line 30 Positions 36-43
	64	Numeric	8	Return Line 21	Earned Income Credit	Line 31 Positions 36-43
Deleted	65	Numeric	8	Return Line 22	Louisiana Citizens Insurance Credit	Line 32 Positions 36-43
Moved	66	Numeric	8	Return Line 23	Louisiana Property Insurance Credit	Line 33 Positions 36-43
	67	Numeric	8	Return Line 24	Other Refundable Tax Credits	Line 34 Positions 36-43
Moved	68	Numeric	8	Return Line 25	Louisiana Tax Withheld for 2008 2009	Line 35 Positions 36-43
	69	Numeric	8	Return Line 26	Louisiana Tax Withheld for 2009	Line 36 Positions 36-43

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 69 68	Numeric	8	Return Line 26 Return Line 25	Credit Carried Forward from 2007 2008	Line 36 Positions 36-43 Line 35
Moved 70 69	Numeric	8	Return Line 27 Return Line 26	Paid by Composite Partnership Filing	Line 37 Positions 36-43 Line 36
Moved 74 70	Numeric	8	Return Line 28 Return Line 27	Amount of Estimated Payments for 2008 2009	Line 38 Positions 36-43 Line 37
Moved 72 71	Numeric	8	Return Line 29 Return Line 28	Amount Paid with Extension Request	Line 39 Positions 36-43 Line 38
Moved 73 72	Numeric	8	Return Line 30 Return Line 29	Total Refundable Credits and Payments	Line 40 Positions 36-43 Line 39
Moved 74 73	Numeric	8	Return Line 31 Return Line 30	Overpayment	Line 41 Positions 36-43 Line 40
Moved 75 74	Numeric	8	Return Line 32 Return Line 31	Underpayment Penalty for Estimated Tax	Line 42 Positions 36-43 Line 41
Moved 76 75	Numeric	8	Return Line 33 Return Line 32	Adjusted Overpayment	Line 43 Positions 36-43 Line 42
Moved 77 76	Numeric	8	Return Line 34 Return Line 33	Military Family Assistance Fund	Line 44 Positions 36-43 Line 43
Added 77	Numeric	8	Return Line 34	Coastal Protection and Restoration Fund	Line 44 Positions 36-43
78	Numeric	8	Return Line 35	START Program	Line 45 Positions 36-43
79	Numeric	8	Return Line 36	Wildlife Habitat and Natural Heritage Trust	Line 46 Positions 36-43
80	Numeric	8	Return Line 37	Louisiana Prostate Cancer Trust Fund	Line 47 Positions 36-43
81	Numeric	8	Return Line 38	Louisiana Animal Welfare Commission	Line 48 Positions 36-43
82	Numeric	8	Return Line 39	Community-Based Primary Health Care Fund	Line 49 Positions 36-43
Added 83	Numeric	8	Return Line 40	National Lung Cancer Partnership	Line 50 Positions 36-43
Moved 83 84	Numeric	8	Return Line 40 Return Line 41	Total Donations – Add Lines 34 – 39. Total Donations – Add Lines 33 – 40.	Line 50 Positions 36-43 Line 51
Moved 84 85	Numeric	8	Return Line 41 Return Line 42	Subtotal – Subtract Line 40 from Line 33. Subtotal – Subtract Line 41 from Line 32.	Line 51 Positions 36-43 Line 52
Moved 85 86	Numeric	8	Return Line 42 Return Line 43	Amount Credited to 2009 2010	Line 52 Positions 36-43 Line 53
Moved 86 87	Numeric	8	Return Line 43 Return Line 44	Amount to be Refunded – Subtract Line 42 from Line 41. Amount to be Refunded – Subtract Line 43 from Line 42.	Line 53 Positions 36-43 Line 54
Moved 87	Numeric	8	Return Line 44	Amount Owed (Moved to Field No. 96)	Line 54 Positions 36-43
88	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4A)	Enter 4A and 3-digit exempt code. (Example: 4A01E) If not applicable, enter 4A.	Line 39 Positions 47-51 Line 41
89	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4B)	Enter 4B and 3-digit exempt code. (Example: 4B02E) If not applicable, enter 4B.	Line 40 Positions 47-51 Line 42
90	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4C)	Enter 4C and 3-digit exempt code. (Example: 4C03E) If not applicable, enter 4C.	Line 41 Positions 47-51 Line 43
91	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4D)	Enter 4D and 3-digit exempt code. (Example: 4D04E) If not applicable, enter 4D.	Line 42 Positions 47-51 Line 44
92	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4E)	Enter 4E and 3-digit exempt code. (Example: 4E05E) If not applicable, enter 4E.	Line 43 Positions 47-51 Line 45

Government Specific Date (continued)						
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field	
	93	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4F)	Enter 4F and 3-digit exempt code. (Example: 4F06E) If not applicable, enter 4F.	Line 44 Positions 47-51 Line 46
	94	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4G)	Enter 4G and 3-digit exempt code. (Example: 4G07E) If not applicable, enter 4G.	Line 45 Positions 47-51 Line 47
	95	Alphanumeric	5	Exempt Income Code (Return Schedule E, Line 4H)	Enter 4H and 3-digit exempt code. (Example: 4H08E) If not applicable, enter 4H.	Line 46 Positions 47-51 Line 48
Moved	96	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 2)	Enter F2 and 3-digit credit code. (Example: F250F) If not applicable, enter F2. (Moved to Field No. 122.)	Line 54 Positions 47-51
Moved	87 96	Numeric	8	Return Line 44 Return Line 45	Amount Owed	Line 54 Positions 36-43 Line 29 Positions 55-62
Moved	97	Numeric	8	Return Line 45 Return Line 46	Additional Donation to Military Family Assistance Fund	Line 29 Positions 55-62 Line 30
Added	98	Numeric	8	Return Line 47	Additional Donation to Coastal Protection and Restoration Fund	Line 31 Positions 55-62
Moved	98 99	Numeric	8	Return Line 46 Return Line 48	Interest	Line 30 Positions 55-62 Line 32
Moved	99 100	Numeric	8	Return Line 47 Return Line 49	Delinquent Filing Penalty	Line 34 Positions 55-62 Line 33
Moved	100 101	Numeric	8	Return Line 48 Return Line 50	Delinquent Payment Penalty	Line 32 Positions 55-62 Line 34
Moved	101 102	Numeric	8	Return Line 49 Return Line 51	Underpayment Penalty for Tax Due	Line 33 Positions 55-62 Line 35
Moved	102 103	Numeric	8	Return Line 50 Return Line 52	Balance Due Louisiana	Line 34 Positions 55-62 Line 36
Moved	103 104	Numeric	8	Return Schedule E, Line 1	Federal AGI	Line 35 Positions 55-62 Line 37
Moved	104	Numeric	8	Return Schedule E, Line 2	Interest and Dividend Income from Other States	Line 36 Positions 55-62 Line 38
Moved	104 105	Numeric	8	Return Schedule E, Line 2A	Recapture of START Contributions	Line 37 Positions 55-62 Line 39
Moved	105 106	Numeric	8	Return Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.	Line 38 Positions 55-62 Line 40
Moved	106 107	Numeric	8	Return Schedule E, Line 4A	Exempt Income, Line 4A	Line 39 Positions 55-62 Line 41
Moved	107 108	Numeric	8	Return Schedule E, Line 4B	Exempt Income, Line 4B	Line 40 Positions 55-62 Line 42
Moved	108 109	Numeric	8	Return Schedule E, Line 4C	Exempt Income, Line 4C	Line 41 Positions 55-62 Line 43
Moved	109 110	Numeric	8	Return Schedule E, Line 4D	Exempt Income, Line 4D	Line 42 Positions 55-62 Line 44
Moved	110 111	Numeric	8	Return Schedule E, Line 4E	Exempt Income, Line 4E	Line 43 Positions 55-62 Line 45
Moved	111 112	Numeric	8	Return Schedule E, Line 4F	Exempt Income, Line 4F	Line 44 Positions 55-62 Line 46
Moved	112 113	Numeric	8	Return Schedule E, Line 4F	Exempt Income, Line 4F	Line 44 Positions 55-62 Line 46

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 413 114	Numeric	8	Return Schedule E, Line 4G	Exempt Income, Line 4G	Line 45 Positions 55-62 Line 47
Moved 414 115	Numeric	8	Return Schedule E, Line 4H	Exempt Income, Line 4H	Line 46 Positions 55-62 Line 48
Moved 415 116	Numeric	8	Return Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.	Line 47 Positions 55-62 Line 49
Moved 416 117	Numeric	8	Return Schedule E, Line 4J	Federal Tax Applicable to Exempt Income	Line 48 Positions 55-62 Line 50
Moved 417 118	Numeric	8	Return Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.	Line 49 Positions 55-62 Line 51
Moved 418 119	Numeric	8	Return Schedule E, Line 5A	Louisiana AGI before IRC 280(C) Wage Expense Adjustment	Line 50 Positions 55-62 Line 52
Moved 419 120	Numeric	8	Return Schedule E, Line 5B	IRC 280(C) Wage Expense Adjustment	Line 51 Positions 55-62 Line 53
Moved 420 121	Numeric	8	Return Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.	Line 52 Positions 55-62 Line 54
Moved 421	Numeric	8	Return Schedule F, Line 1D	Fees for Louisiana Hunting and Fishing Licenses (Moved to Field 133.)	Line 53 Positions 55-62
Moved 422	Numeric	8	Return Schedule F, Line 2	Additional Refundable Credit, Line 2 (Moved to Field 134.)	Line 54 Positions 55-62
Moved 96 122	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 2)	Enter F2 and 3-digit credit code. (Example: F250F) If not applicable, enter F2.	Line 54 Positions 47-54 Line 30 Positions 66-70
123	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 3)	Enter F3 and 3-digit credit code. (Example: F351F) If not applicable, enter F3.	Line 29 Positions 66-70 Line 31
124	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 4)	Enter F4 and 3-digit credit code. (Example: F452F) If not applicable, enter F4.	Line 30 Positions 66-70 Line 32
125	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 5)	Enter F5 and 3-digit credit code. (Example: F553F) If not applicable, enter F5.	Line 31 Positions 66-70 Line 33
126	Alphanumeric	5	Refundable Credit Code (Return Schedule F, Line 6)	Enter F6 and 3-digit credit code. (Example: F654F) If not applicable, enter F6.	Line 32 Positions 66-70 Line 34
127	Alphanumeric	5	Nonrefundable Credit Code (Return Schedule G, Line 5)	Enter G5 and 3-digit credit code. (Example: G5100) If not applicable, enter G5.	Line 44 Positions 66-70 Line 46
128	Alphanumeric	5	Nonrefundable Credit Code (Return Schedule G, Line 6)	Enter G6 and 3-digit credit code. (Example: G6105) If not applicable, enter G6.	Line 45 Positions 66-70 Line 47
129	Alphanumeric	5	(Nonrefundable Credit Code Return Schedule G, Line 7)	Enter G7 and 3-digit credit code. (Example: G7110) If not applicable, enter G7.	Line 46 Positions 66-70 Line 48
130	Alphanumeric	5	Nonrefundable Credit Code (Return Schedule G, Line 8)	Enter G8 and 3-digit credit code. (Example: G8115) If not applicable, enter G8.	Line 47 Positions 66-70 Line 49
131	Alphanumeric	5	Nonrefundable Credit Code (Return Schedule G, Line 9)	Enter G9 and 3-digit credit code. (Example: G9120) If not applicable, enter G9.	Line 48 Positions 66-70 Line 50
132	Alphanumeric	5	Nonrefundable Credit Code (Return Schedule G, Line 10)	Enter 10 and 3-digit credit code. (Example: 10125) If not applicable, enter 10.	Line 49 Positions 66-70 Line 51
Moved 421 133	Numeric	7	Return Schedule F, Line 1D	Fees for Louisiana Hunting and Fishing Licenses	Line 53 Positions 55-62 Line 29 Positions 74-80

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 422 134	Numeric	7	Return Schedule F, Line 2	Additional Refundable Credit, Line 2	Line 54 Positions 55-62 Line 30 Positions 74-80
Moved 433 135	Numeric	7	Return Schedule F, Line 3	Additional Refundable Credit, Line 3	Line 29 Positions 74-80 Line 31
Moved 434 136	Numeric	7	Return Schedule F, Line 4	Additional Refundable Credit, Line 4	Line 30 Positions 74-80 Line 32
Moved 435 137	Numeric	7	Return Schedule F, Line 5	Additional Refundable Credit, Line 5	Line 31 Positions 74-80 Line 33
Moved 436 138	Numeric	7	Return Schedule F, Line 6	Additional Refundable Credit, Line 6	Line 32 Positions 74-80 Line 34
Moved 437 139	Numeric	7	Return Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.	Line 33 Positions 74-80 Line 35
Moved 438 140	Numeric	7	Return Schedule H, Line 1	Federal Income Tax Liability	Line 34 Positions 74-80 Line 36
Moved 439 141	Numeric	7	Return Schedule H, Line 2	Federal Disaster Credits Allowed by IRS	Line 35 Positions 74-80 Line 37
Moved 440 142	Numeric	7	Return Sch. H, Line 3	Total – Add Lines 1 and 2.	Line 36 Positions 74-80 Line 38
Moved 441 143	Numeric	7	Return Sch. G, Line 1	Credit for Taxes Paid to Other States	Line 37 Positions 74-80 Line 39
Moved 442 144	Numeric	7	Return Sch. G, Line 2D	Total Number of Qualifying Individuals	Line 38 Positions 74-80 Line 40
Moved 443 145	Numeric	7	Return Sch. G, Line 2E	Multiply Line 2D by \$100.	Line 39 Positions 74-80 Line 41
Moved 444 146	Numeric	7	Return Sch. G, Line 3A	Value of Computer/Technological Equipment Donated	Line 40 Positions 74-80 Line 42
Moved 445 147	Numeric	7	Return Sch. G, Line 3B	Multiply Line 3A by 40%.	Line 41 Positions 74-80 Line 43
Moved 446 148	Numeric	7	Return Sch. G, Line 4A	Certain Federal Tax Credits	Line 42 Positions 74-80 Line 44
Moved 447 149	Numeric	7	Return Sch. G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)	Line 43 Positions 74-80 Line 45
Moved 448 150	Numeric	7	Return Sch. G, Line 5	Additional Nonrefundable Credit, Line 5	Line 44 Positions 74-80 Line 46
Moved 449 151	Numeric	7	Return Sch. G, Line 6	Additional Nonrefundable Credit, Line 6	Line 45 Positions 74-80 Line 47
Moved 450 152	Numeric	7	Return Sch. G, Line 7	Additional Nonrefundable Credit, Line 7	Line 46 Positions 74-80 Line 48
Moved 451 153	Numeric	7	Return Sch. G, Line 8	Additional Nonrefundable Credit, Line 8	Line 47 Positions 74-80 Line 49
Moved 452 154	Numeric	7	Return Sch. G, Line 9	Additional Nonrefundable Credit, Line 9	Line 48 Positions 74-80 Line 50
Moved 453 155	Numeric	7	Return Sch. G, Line 10	Additional Nonrefundable Credit, Line 10	Line 49 Positions 74-80 Line 51

Government Specific Date (continued)					
Field No.	Field Type	Max. Field Length	Field Name	Comments	Related Scanband Field
Moved 454 156	Numeric	7	Return Sch. G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.	Line 50 Positions 74-80 Line 52
Moved 455 157	Numeric	7	Number of Qualified Dependents (Return Line 12D)	1 st – 3 rd Digits – Zero fill. 4 th Digit – Number of dependents who attended a 5-star facility. (If none, enter 0.) 5 th Digit – Number of dependents who attended a 4-star facility. (If none, enter 0.) 6 th Digit – Number of dependents who attended a 3-star facility. (If none, enter 0.) 7 th Digit – Number of dependents who attended a 2-star facility. (If none, enter 0.)	Line 54 Positions 74-80 Line 53
Moved 456 158	Numeric	7	Number of Qualified Dependents (Return Line 20)	1 st – 3 rd Digits – Zero-fill. 4 th Digit – Number of dependents who attended a 5-star facility. (If none, enter 0.) 5 th Digit – Number of dependents who attended a 4-star facility. (If none, enter 0.) 6 th Digit – Number of dependents who attended a 3-star facility. (If none, enter 0.) 7 th Digit – Number of dependents who attended a 2-star facility. (If none, enter 0.)	Line 52 Positions 74-80 Line 54
Moved 457 159	Numeric	7	SPEC CODE	1 st – 3 rd Digits – Zero-fill. 4 th – 7 th Digits – Special event code, which will be issued as needed. (Zero-fill if not applicable.)	Line 53 Positions 74-80 Line 55
					Position of the Related Name/Address Field
Moved 458 160	Alphanumeric	35	Primary Taxpayer's Name	Primary taxpayer's first and last name	Line 16 Positions 6-40
Moved 459 161	Alphanumeric	35	Secondary Taxpayer's Name	Spouse's first and last name	Line 17 Positions 6-40
Moved 460 162	Alphanumeric	35	Taxpayer's Street Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.	Line 18 Positions 6-40
Moved 461 163	Alphanumeric	35	Taxpayer's Address (Line 2)	Second address line (Leave blank if not applicable.)	Line 19 Positions 6-40
Moved 462 164	Alphanumeric	35	Taxpayer's City State Zip	City, state, and zip code	Line 20 Positions 6-40
Trailer					
Moved 463 165	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 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 27 through 36. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios, along with a completed Form R-6006 for Scenario 1 only.

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

OVERNIGHT DELIVERY:

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

STANDARD MAIL:

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

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

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

Scenario 1

Filing Period: Calendar Year 2009

Taxpayer: SHARON SMITH
Spouse: (n/a)

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

Address: 3345 WEST ST
 NEW ORLEANS LA 70123-6660

Filing Status: Single

Telephone: 504-367-4444

Personal Exemptions: Yourself
 Yourself—65 or older

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

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

Dependents: (none)

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

Return:

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

Schedule E:

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

Schedule F:

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

Scenario 1 (continued)

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

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

Scenario 2

Filing Period: Calendar Year 2009

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

Filing Status: Married filing jointly

Telephone: 318-687-4320

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

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

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

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

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

Return:

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

Schedule E:

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

Scenario 2 (continued)

Schedule F: (n/a)

Schedule H: (n/a)

Schedule G:

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

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

Part IV.

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

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

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

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

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

Return:

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

Scenario 3 (continued)

Schedule E:

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

Schedule F:

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

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

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

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

Scenario 4

Filing Period: Calendar Year 2009

Taxpayer: SHARON MORRIS

Spouse: (n/a)

Address: 419 FERTILITY LANE
GONZALES LA 74444-1239

Telephone: 225-219-0000

Name changed: no

Address changed: no

Amended return: no

Decedent return: no

Primary SSN: 458-98-5260

Secondary SSN: (n/a)

Filing Status: Head of household

Personal Exemptions: Yourself

Paid Preparer's ID: P36451237

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

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

Other information: Schedule E is utilized.

No use tax is due.

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

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

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

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

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

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

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

Return:

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

Scenario 4 (continued)

Schedule E:

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

Schedule F: (n/a)

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

Part IV.

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

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

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

Louisiana Earned Income Credit Worksheet:

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

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

Scenario 5

Filing Period: Calendar Year 2009

Taxpayer: BRYAN BROWN
Spouse: (n/a)

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

Address: 1579 DEEPWOODS DR
 MINDEN LA 71055-1234

Filing Status: Qualifying widow

Telephone: (n/a)

Personal Exemptions: Yourself
 Yourself—Qualifying widow

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

Paid Preparer's ID: (n/a)
Paid Preparer's Tel#: (n/a)

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

Other information: Schedule E is utilized.

No use tax is due.

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

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

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

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

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

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

Return:

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

Scenario 5 (continued)

Schedule E:

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

Schedule F:

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

Schedule H: (n/a)

Schedule G: (n/a)

Louisiana School Expense Deduction Worksheet:

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

Part IV.

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

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

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

Louisiana Earned Income Credit Worksheet: (n/a)

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