



## Specifications and Test Scenarios for Form IT-540B-2D (2010)

### General Requirements

The 2010 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. The substitute computer-generated version of this return has been redesigned to resemble the official form, which is 4 pages plus schedules and worksheets. All substitute returns **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 15 of this document and a **2-D barcode** as specified on Pages 16 through 23 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 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. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

**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.

**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 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 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.

**Variable Data:** Variable data fields must be positioned exactly as specified on Pages 3 through 15 of this document and meet the following criteria:

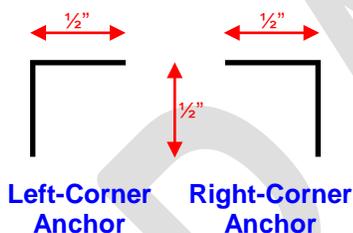
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Zero dollar amounts should be left blank, unless specifically instructed otherwise.
- Negative amounts are **not** allowed.

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

<b>2010 Return / Schedule / Worksheet</b>	<b>Doc ID No.</b>
IT-540B-2D Return, Page 1 .....	6173
IT-540B-2D Return, Page 2 .....	6174
IT-540B-2D Return, Page 3 .....	6175
IT-540B-2D Return, Page 4 .....	6176
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.....	6177
IT-540B-2D Schedule F-NR and H-NR.....	6178
IT-540B-2D Schedule G-NR .....	6179
IT-540B-2D School Expense Deduction Worksheet.....	6158
IT-540B-2D Nonresident Refundable Child Care Credit Worksheet .....	6161
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6162

**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, 11, 13, and 14 of this document. These marks must be printed as follows:

**Anchors:** 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 **at least 1/4" in height** must be printed on all pages of the returns, 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:

<b>2010 Return / Schedule / Worksheet</b>	<b>Barcode</b>
IT-540B-2D Return, Page 1 .....	6173
IT-540B-2D Return, Page 2 .....	6174
IT-540B-2D Return, Page 3 .....	6175
IT-540B-2D Return, Page 4 .....	6176
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.....	6177
IT-540B-2D Schedule F-NR and H-NR.....	6178
IT-540B-2D Schedule G-NR .....	6179
IT-540B-2D School Expense Deduction Worksheet.....	6158
IT-540B-2D Nonresident Refundable Child Care Credit Worksheet .....	6161
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6162

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

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

Nonresident and Part-Year Resident (NPR) Worksheet  
2010 Louisiana School Expense Deduction Worksheet  
2010 Louisiana Nonresident Refundable Child Care Credit Worksheet  
2010 Louisiana Refundable School Readiness Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540B; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 4 worksheet pages listed above:

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

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

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

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

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

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.....	6177
IT-540B-2D School Expense Deduction Worksheet.....	6158
IT-540B-2D Nonresident Refundable Child Care Credit Worksheet .....	6161
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6162

**Variable Data Fields:** Exact placement of the variable date 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 within Lines 16-18 and Positions 6-10.  
1 positioned within Lines 61-63 and Positions 6-10.

**Right-Corner Anchors (2):** 1 positioned within Lines 16-18 and Positions 76-80.  
1 positioned within Lines 57-59 and Positions 76-80.

**Reference Point:** 1 positioned on Line 34 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
- 1-5/16" from the bottom edge.

**Document Identification Number:** The document identification number (6173) must be printed as specified on Page 2 and positioned on Line 58 in Positions 74-77.

**Scan Line:** The scan line must be printed on Line 62 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 **6173**.

B = Check digit (1 digit) for the document identification number, which (in this case) is **9**.

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 54 > 0) or **664** (no balance due Louisiana—Line 54 = 0).

F = Taxable period (8 digits—mmddyyyy), which is **12312010** for the 2010 tax year.

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

H = Secondary social security number (9 digits).

I = Check digit (1 digit) for the secondary social security number. Zero-fill if this field is not applicable.

J = Amount of payment (10 digits--\$\$\$\$\$\$). 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 24 of this document.

**Example 1:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Balance Due (Return Line 54) = \$1,450.00

Scan line should be:

61739 5671023454 663 12312010 00000000 3432134348 00001450006 6

**Example 2:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Refund Due (Return Line 43) = \$225.00..... Thus, Return Line 54 should be equal to zero.

Scan line should be:

61739 5671023454 664 12312010 00000000 3432134348 00000000000 5

**Example 3:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Refund Due (Line 43) = \$0.00  
 Balance Due (Return Line 54) = \$0.00

Scan line should be:

61739 5671023454 664 12312010 00000000 3432134348 00000000000 5

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers <b>must</b> appear in the same order as on the federal return. No punctuation allowed.
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. If no spouse, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen ( - ) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 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 7 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 9 Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 11 Position(s) 12	Alpha	1	Address Change Indicator	
Line 13 Position(s) 12	Alpha	1	Amended Return Indicator	
Line 19 Position(s) 12	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 19 Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 19 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 19 Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 21 Position(s) 44	Alpha	1	Spouse Exemption	
Line 21 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 21 Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 24 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 34 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)
Line 36 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 36 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.
Line 38 Position(s) 71-77	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 40 Position(s) 71-77	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
Line 42 Position(s) 73-77	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, <b>rounding down</b> . Since no punctuation is allowed, enter the result <b>right-justified</b> and <b>without the decimal point</b> . Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740
Line 46 Position(s) 71-77	Numeric	7	Return Line 10A	Federal Itemized Deductions
Line 48 Position(s) 73-77	Numeric	5	Return Line 10B	Federal Standard Deduction
Line 50 Position(s) 71-77	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions
Line 52 Position(s) 56	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 52 Position(s) 71-77	Numeric	7	Return Line 10D	Federal Income Tax
Line 54 Position(s) 71-77	Numeric	7	Return Line 10E	Total Deductions – Add Lines <b>10C</b> and <b>10D</b> .

**NOTE:** There are additional 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.

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

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

**Left-Corner Anchor:** 1 positioned within Lines 4-6 and Positions 6-10.

**Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.

**Reference Point:** 1 positioned on Line 49 in Position 56.

**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 (6174) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line <b>10E</b> by the ratio on Line <b>9</b> .
Line 10 Position(s) 71-77	Numeric	7	Return Line 11	Louisiana Net Income
Line 12 Position(s) 71-77	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation Worksheet Line <b>1</b> .
Line 16 Position(s) 74-77	Numeric	4	Return Line 13A	Federal Child Care Credit
Line 18 Position(s) 74-77	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit
Line 20 Position(s) 74-77	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward
Line 23 Position(s) 74-77	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit
Line 24 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a <b>5-star</b> facility.
Line 24 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a <b>4-star</b> facility.
Line 24 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a <b>3-star</b> facility.
Line 24 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a <b>2-star</b> facility.
Line 26 Position(s) 74-77	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 28 Position(s) 74-77	Numeric	4	Return Line 14	Education Credit
Line 30 Position(s) 71-77	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits
Line 32 Position(s) 71-77	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits
Line 37 Position(s) 71-77	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax
Line 39 Position(s) 29	Alpha	1	Consumer Use Tax Indicator—No use tax due.	<b>One or other of these indicators must be marked.</b> 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 39 Position(s) 38	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.	
Line 39 Position(s) 71-77	Numeric	7	Return Line 18	Consumer Use Tax
Line 42 Position(s) 71-77	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax
Line 45 Position(s) 74-77	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit
Line 47 Position(s) 74-77	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line <b>3</b>
Line 49 Position(s) 74-77	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line <b>6</b>
Line 52 Position(s) 74-77	Numeric	4	Return Line 21	Louisiana Refundable School Readiness Credit
Line 53 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a <b>5-star</b> facility.
Line 53 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a <b>4-star</b> facility.
Line 53 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a <b>3-star</b> facility.
Line 53 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a <b>2-star</b> facility.
Line 55 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
Line 57 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits
Line 61 Position(s) 38-41	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. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW

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

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

**Left-Corner Anchor:** 1 positioned within Lines 4-6 and Positions 6-10.

**Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.

**Reference Points (2):**  
1 positioned on Line 34 in Position 57.  
1 positioned on Line 52 in Position 52.

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

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

**Document Identification Number:** The document identification number (6175) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for <b>2010</b>
Line 10 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from <b>2009</b>
Line 13 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 16 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for <b>2010</b>
Line 18 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request
Line 22 Position(s) 71-77	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments
Line 25 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment
Line 28 Position(s) 57	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 28 Position(s) 71-77	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax
Line 31 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment
Line 34 Position(s) 73-77	Numeric	5	Return Line 33	Military Family Assistance Fund
Line 37 Position(s) 73-77	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
Line 40 Position(s) 73-77	Numeric	5	Return Line 35	START Program
Line 42 Position(s) 73-77	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
Line 44 Position(s) 73-77	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 47 Position(s) 73-77	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
Line 49 Position(s) 73-77	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
Line 51 Position(s) 73-77	Numeric	5	Return Line 40	National Lung Cancer Partnership
Line 54 Position(s) 73-77	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 57 Position(s) 71-77	Numeric	7	Return Line 42	Total Donations – Add Lines <b>33 – 41</b> .
Line 61 Position(s) 38-41	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. <b>Punctuation and hyphens should be omitted.</b> 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 does need to be completed when applicable.

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

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

**Left-Corner Anchor:** 1 positioned within Lines 4-6 and Positions 6-10.

**Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.

**Reference Points (2):**  
1 positioned on Line 22 in Position 50.  
1 positioned on Line 59 in Position 15.

**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 (6176) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 43	Subtotal – Subtract Line <b>42</b> from Line <b>32</b> .
Line 10 Position(s) 71-77	Numeric	7	Return Line 44	Amount Credited to <b>2011</b>
Line 12 Position(s) 71-77	Numeric	7	Return Line 45	Amount to be Refunded – Subtract Line <b>44</b> from Line <b>43</b> .
Line 14 Position(s) 71-77	Numeric	7	Return Line 46	Amount Owed
Line 16 Position(s) 71-77	Numeric	7	Return Line 47	Additional Donation to Military Family Assistance Fund
Line 18 Position(s) 71-77	Numeric	7	Return Line 48	Additional Donation to Coastal Protection and Restoration Fund
Line 20 Position(s) 71-77	Numeric	7	Return Line 49	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 22 Position(s) 71-77	Numeric	7	Return Line 50	Interest
Line 24 Position(s) 71-77	Numeric	7	Return Line 51	Delinquent Filing Penalty
Line 26 Position(s) 71-77	Numeric	7	Return Line 52	Delinquent Payment Penalty
Line 28 Position(s) 56	Alpha	1	Farmer Indicator (Return Line 53)	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 28 Position(s) 71-77	Numeric	7	Return Line 53	Underpayment Penalty for Tax Due
Line 30 Position(s) 71-77	Numeric	7	Return Line 54	Balance Due Louisiana

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 45 Position(s) 11	Numeric	1	Status of Return	Status of Return: Mark "1" for Credit to <b>2011</b> only (Line <b>44</b> ). Mark "2" for Refund only (Line <b>45</b> ). Mark "3" for a Credit to <b>2011</b> and a Refund (Lines <b>44</b> and <b>45</b> ). Mark "4" for Balance Due (Line <b>54</b> ). Mark "5" if all lines are zero (Lines <b>44</b> , <b>45</b> , and <b>54</b> ). Examples: If Line 45 is \$200 and Line 44 is zero, mark "2". If Line 44 is \$100 and Line 45 is \$200, mark "3".
Line 45 Position(s) 28-29	Numeric	2	Contribution/Donation Status	Contribution and Donation Status (right-justified): Mark "0" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "1" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "2" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "3" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "4" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "5" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "6" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "7" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "8" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "9" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "10" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "11" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "12" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "13" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "14" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "15" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> .
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN
Line 55 Position(s) 15-18	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. <b>Punctuation and hyphens should be omitted.</b> 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. <b>Punctuation and hyphens should be omitted.</b> Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO B
Line 58 Position(s) 71-74	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
Line 59 Position(s) 33-57	Alphanumeric	25	LDR's Mailing Address	If Line <b>54 = 0</b> , print: PO BOX 3440 If Line <b>54 &gt; 0</b> , print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line <b>54 = 0</b> , print: BATON ROUGE LA 70821-3440 If Line <b>54 &gt; 0</b> , print: BATON ROUGE LA 70821-3550

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

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

**Left-Corner Anchor:** 1 positioned within Lines 4-6 and Positions 6-10.

**Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.

**Reference Point:** 1 positioned on Line 23 in Position 39.

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

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

**Document Identification Number:** The document identification number (6178) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

**Variable Data Fields – IT-540B-2D Schedule F-NR and H-NR**

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 21 Position(s) 73-77	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana Hunting and Fishing Licenses
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
Line 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Line 51 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability
Line 53 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 55 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

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

## Exact Placement Specifications – IT-540B-2D Schedule G-NR

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

**Left-Corner Anchor:** 1 positioned within Lines 10-12 and Positions 6-10.

**Right-Corner Anchor:** 1 positioned within Lines 61-63 and Positions 76-80.

**Reference Point:** 1 positioned on Line 27 in Position 58.

**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 (6179) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

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

**Variable Data Fields – IT-540B-2D Schedule G-NR**

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10 Position(s) 79-80	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
Line 13 Position(s) 74-77	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by \$100.
Line 21 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
Line 23 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 40%.
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 10%. (Limited to \$25)
Line 32 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 4
Line 34 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
Line 36 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
Line 38 Position(s) 56-58	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7
Line 40 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
Line 42 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.

## Variable Data Fields – IT-540B-2D Schedule G-NR – continued

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 42	Position(s) 71-77	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
Line 44	Position(s) 71-77	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.

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

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## 2-D Barcode Specifications:

### Requirements:

- The 2-D barcode should be placed on Page 4 of the return on Lines 36-44 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.
- 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.

### 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 6173 for the Louisiana nonresident form (IT-540B-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects which revision of the form is used to produce the barcode.

**Government Specific Data** – For a detailed layout of the government specific data, see Pages 18 through 23 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-540B-2D

**IMPORTANT:** The 2-D barcode fields have changed considerably. Please review the following detailed layout thoroughly and completely.

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T1</b> .
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 <b>LA</b> .
4	Numeric	4	Description	Value is <b>6173</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
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-540B-2D Return (Page 1)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number)
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)
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: <b>12312010</b>
24	Numeric	4	Form ID Number	Form ID Number -- <b>6173</b>
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-540B-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	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
29	Numeric	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
30	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)
31	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
32	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
33	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.
34	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
35	Numeric	2	Dependents	Line 6C, total number of dependents
36	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed
37	Numeric	5	W-2 Wages	If "1" is marked in Field 38, enter the wages from the W-2(s). Leave blank if not applicable.
38	Numeric	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Line 17 must be "0.") Mark "0" if not applicable.
39	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
40	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
41	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, <b>rounding down</b> . Since no punctuation is allowed, enter the result <b>without the decimal point</b> . Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740
42	Numeric	7	Return Line 10A	Federal Itemized Deductions
43	Numeric	5	Return Line 10B	Federal Standard Deduction
44	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions
45	Numeric	1	Federal Disaster Credit Indicator	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 10D). Mark "0" if not applicable.
46	Numeric	7	Return Line 10D	Federal Income Tax
47	Numeric	7	Return Line 10E	Total Deductions – Add Lines <b>10C</b> and <b>10D</b> .

**NOTE:** Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.

## Government Specific Data (continued)

IT-540B-2D Return (Page 2)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
48	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line <b>10E</b> by the ratio on Line <b>9</b> .
49	Numeric	7	Return Line 11	Louisiana Net Income
50	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation Worksheet Line <b>I</b> .
51	Numeric	4	Return Line 13A	Federal Child Care Credit
52	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit
53	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward
54	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit
55	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a <b>5-star</b> facility.
56	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a <b>4-star</b> facility.
57	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a <b>3-star</b> facility.
58	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a <b>2-star</b> facility.
59	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward
60	Numeric	4	Return Line 14	Education Credit
61	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits
62	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits
63	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax
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	7	Return Line 18	Consumer Use Tax
66	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax
67	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit
68	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line 3
69	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line 6
70	Numeric	5	Return Line 21	Louisiana Refundable School Readiness Credit
71	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a <b>5-star</b> facility.
72	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a <b>4-star</b> facility.
73	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a <b>3-star</b> facility.
74	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a <b>2-star</b> facility.
75	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
76	Numeric	7	Return Line 23	Other Refundable Tax Credits

## Government Specific Data (continued)

IT-540B-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
77	Numeric	7	Return Line 24	Louisiana Tax Withheld for <b>2010</b>
78	Numeric	7	Return Line 25	Credit Carried Forward from <b>2009</b>
79	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
80	Numeric	7	Return Line 27	Amount of Estimated Payments for <b>2010</b>
81	Numeric	7	Return Line 28	Amount Paid with Extension Request
82	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments
83	Numeric	7	Return Line 30	Overpayment
84	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line <b>31</b> . Mark "0" if not applicable.
85	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax
86	Numeric	7	Return Line 32	Adjusted Overpayment
87	Numeric	5	Return Line 33	Military Family Assistance Fund
88	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
89	Numeric	5	Return Line 35	START Program
90	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
91	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
92	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
93	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
94	Numeric	5	Return Line 40	National Lung Cancer Partnership
95	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
96	Numeric	7	Return Line 42	Total Donations – Add Lines <b>33 – 41</b> .
IT-540B-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
97	Numeric	7	Return Line 43	Subtotal – Subtract Line <b>42</b> from Line <b>32</b> .
98	Numeric	7	Return Line 44	Amount Credited to <b>2011</b>
99	Numeric	7	Return Line 45	Amount to be Refunded – Subtract Line <b>44</b> from Line <b>43</b> .
100	Numeric	7	Return Line 46	Amount Owed
101	Numeric	7	Return Line 47	Additional Donation to Military Family Assistance Fund
102	Numeric	7	Return Line 48	Additional Donation to Coastal Protection and Restoration Fund
103	Numeric	7	Return Line 49	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
104	Numeric	7	Return Line 50	Interest
105	Numeric	7	Return Line 51	Delinquent Filing Penalty
106	Numeric	7	Return Line 52	Delinquent Payment Penalty
107	Numeric	1	Farmer Indicator (Return Line 53)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line <b>53</b> . Mark "0" if not applicable.
108	Numeric	7	Return Line 53	Underpayment Penalty for Tax Due
109	Numeric	7	Return Line 54	Balance Due Louisiana

## Government Specific Data (continued)

IT-540B-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
110	Numeric	1	Status of Return	Status of Return: Mark "1" for Credit to <b>2011</b> only (Line <b>44</b> ). Mark "2" for Refund only (Line <b>45</b> ). Mark "3" for a Credit to <b>2011</b> and a Refund (Lines <b>44</b> and <b>45</b> ). Mark "4" for Balance Due (Line <b>54</b> ). Mark "5" if all lines are zero (Lines <b>44</b> , <b>45</b> , and <b>54</b> ). Examples: If Line 45 is \$200 and Line 44 is zero, mark "2". If Line 44 is \$100 and Line 45 is \$200, mark "3".
111	Numeric	2	Contribution/Donation Status	Contribution and Donation Status: Mark "0" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "1" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "2" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "3" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "4" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "5" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 = 0</b> . Mark "6" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "7" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "8" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "9" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "10" if Line <b>42 = 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "11" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 = 0</b> . Mark "12" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 = 0</b> , and Line <b>49 &gt; 0</b> . Mark "13" if Line <b>42 &gt; 0</b> , Line <b>47 = 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "14" if Line <b>42 = 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> . Mark "15" if Line <b>42 &gt; 0</b> , Line <b>47 &gt; 0</b> , Line <b>48 &gt; 0</b> , and Line <b>49 &gt; 0</b> .
112	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN.
113	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. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW
114	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. <b>Punctuation and hyphens should be omitted.</b> Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
115	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.

## Government Specific Data (continued)

IT-540B-2D Schedule F-NR and H-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
116	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana Hunting and Fishing Licenses
117	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
118	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
119	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
120	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
121	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
122	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
123	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
124	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
125	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
126	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
127	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
128	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability
129	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
130	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.
IT-540B-2D Schedule G-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
131	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
132	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 2D by \$100.
133	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
134	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 3A by 40%.
135	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
136	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 4A by 10%. (Limited to \$25)
137	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
138	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 10
139	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
140	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
141	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
142	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
143	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
144	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7
145	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
146	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
147	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
148	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
149	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.
Trailer				
150	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:**

**Submission information will be inserted here.**

DRAFT

**Test scenarios will be inserted here.**

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