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 17 of this document and a **2-D barcode** as specified on Pages 18 through 26 of this document. All 4 pages of the return and any applicable schedules and/or worksheets must be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-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 form.

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 17 of this document and meet the following criteria:

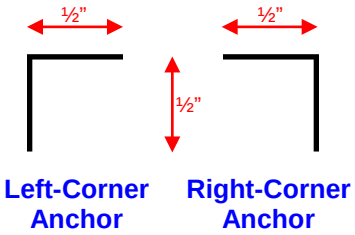
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed.

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:

2010 Return / Schedule / Worksheet	Doc ID No.
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, 8, 10, 12, 15, and 16 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 return, schedules, and worksheets. The characters that the barcode represents should **not** be printed with the barcode. These barcodes must read (same as document identification numbers) as follows:

2010 Return / Schedule / Worksheet	Barcode
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:

Worksheet	Doc ID No.
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

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

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

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

Left-Corner Anchors (2): 1 positioned 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---CCCCCCCCCD-EEE--FFFFFFFF-GGGGGGGG-HHHHHHHHHI-JJJJJJJJJJK-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)—**joint <u>and</u> separate returns**. If not applicable, zero-fill this field.
I = Check digit (1 digit) for the secondary social security number.
J = Amount of payment (10 digits--$$$$$$$$$¢¢). 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 27 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

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

Printed Variable Data Fields – IT-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 **must** appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank.
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	
Line 8 Position(s) 15-57	Alphanumeric	43	Primary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable.
Line 10 Position(s) 15-57	Alphanumeric	43	Secondary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
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

Printed Variable Data Fields – IT-540B-2D Return (Page 1) – continued					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.	
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 20 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B	
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. **Note:** If a federal return is not required, print "0" (zero) on Lines **7** – **17**.	
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, **rounding down**. Since no punctuation is allowed, enter the result **right-justified** and **without the decimal point**. 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	If there are no itemized deductions, print "0" in all 3 fields.
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 – Subtract Line **10B** from Line **10A**.	

Printed Variable Data Fields – IT-540B-2D Return (Page 1) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
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 **10C** and **10D**.

NOTE: There are additional printed variable data fields (qualifying person for head of household and dependent information) on Page 1 of the return that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they do need to be completed when applicable.

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.

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

Printed Variable Data Fields – IT-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 **10E** by the ratio on Line **9**.	
Line 10 Position(s) 71-77	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.	
Line 12 Position(s) 71-77	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**	
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 – See Nonrefundable Child Care Credit worksheet.	
Line 20 Position(s) 74-77	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.	
Line 23 Position(s) 74-77	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 24 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility.	Use “0” (zero) as the default.
Line 24 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility.	
Line 24 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility.	
Line 24 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility.	

Printed Variable Data Fields – IT-540B-2D Return (Page 2) – continued					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 26 Position(s) 74-77	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.	
Line 28 Position(s) 74-77	Numeric	4	Return Line 14	Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by $25.	
Line 30 Position(s) 71-77	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**	
Line 32 Position(s) 71-77	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.	
Line 37 Position(s) 71-77	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.	
Line 39 Position(s) 29	Alpha	1	Consumer Use Tax Indicator—No use tax due.	**One or other of these indicators must be marked.** Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.	
Line 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 worksheet, Line **2**	
Line 42 Position(s) 71-77	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.	
Line 45 Position(s) 74-77	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.	
Line 47 Position(s) 74-77	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line **3**	
Line 49 Position(s) 74-77	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line **6**	
Line 52 Position(s) 74-77	Numeric	4	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.	
Line 53 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility.	Use "0" (zero) as the default.
Line 53 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility.	
Line 53 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility.	
Line 53 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** 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 – Schedule F-NR, Line **7**	
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW_	

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.

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

Printed Variable Data Fields – IT-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 **2010**
Line 10 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from **2009**
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 **2010**
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 – Add Lines **20** and **21** – **28**. (Do not include Lines **20A** and **20B**.)
Line 25 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, print “0” (zero) on Lines **30** – **46**. - If Line **29** > Line **19**, subtract Line **19** from Line **29**. Enter here. - If Line **29** < Line **19**, print “0” (zero) on Lines **30** – **45**.
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 – See Form R-210NR.

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 31 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, print "0" (zero) on Lines **32** – **46**. - If Line **31** > Line **30**, print "0" (zero) on Lines **32** – **45**. - If Line **31** < Line **30**, subtract Line **31** from Line **30**. Enter here.
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
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 **33** – **41**. (Must not be greater than Line **32**.)
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW_

NOTE: There is an additional printed 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.

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

Printed Variable Data Fields – IT-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 **42** from Line **32**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 44	Amount Credited to **2011**
Line 12 Position(s) 71-77	Numeric	7	Return Line 45	Amount to be Refunded – Subtract Line **44** from Line **43**.
Line 14 Position(s) 71-77	Numeric	7	Return Line 46	Amount Owed: - If Line **29** < Line **18**, subtract Line **29** from Line **18**. Enter here. - If Line **31** > Line **30**, subtract Line **30** from Line **31**. Enter here. - If Line **43** > 0, print “0” on Lines **46** – **54**.
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 – Interest Calculation worksheet, Line **5**
Line 24 Position(s) 71-77	Numeric	7	Return Line 51	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**

Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 26 Position(s) 71-77	Numeric	7	Return Line 52	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
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 – See Form R-210NR.
Line 30 Position(s) 71-77	Numeric	7	Return Line 54	Balance Due Louisiana – Add Lines **46** – **53**.
Line 45 Position(s) 11	Numeric	1	Status of Return	Status of Return: Mark "1" for Credit to **2011** only (Line **44**). Mark "2" for Refund only (Line **45**). Mark "3" for a Credit to **2011** and a Refund (Lines **44** and **45**). Mark "4" for Balance Due (Line **54**). Mark "5" if all lines are zero (Lines **44**, **45**, and **54**). 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 **42 = 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 = 0**. Mark “1” if Line **42 > 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 = 0**. Mark “2” if Line **42 = 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 = 0**. Mark “3” if Line **42 = 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 = 0**. Mark “4” if Line **42 = 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 > 0**. Mark “5” if Line **42 > 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 = 0**. Mark “6” if Line **42 > 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 = 0**. Mark “7” if Line **42 > 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 > 0**. Mark “8” if Line **42 = 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 = 0**. Mark “9” if Line **42 = 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 > 0**. Mark “10” if Line **42 = 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 > 0**. Mark “11” if Line **42 > 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 = 0**. Mark “12” if Line **42 > 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 > 0**. Mark “13” if Line **42 > 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 > 0**. Mark “14” if Line **42 = 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 > 0**. Mark “15” if Line **42 > 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 > 0**.
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer’s FEIN/ PTIN/SSN	Preparer’s FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW
Line 55 Position(s) 21-24	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B

Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
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 **54** = 0, print: PO BOX 3440 If Line **54** > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **54** = 0, print: BATON ROUGE LA 70821-3440 If Line **54** > 0, 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.

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

Printed Variable Data Fields – IT-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 noncommercial 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 printed 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.

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

Printed Variable Data Fields – IT-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 32 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

Printed 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) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
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 printed 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.

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.
- If a field is not applicable, leave blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 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 the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 20 through 26 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)
6173<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 **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 **6173**.
5	Numeric	1	Specification Version	Value is **0**.
6	Variable	Variable	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data				
IT-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) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank.
10	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name; Provide only if the return is a joint return. Otherwise, leave blank.
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial; Provide only if the return is a joint return. Otherwise, leave blank.
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name; Provide only if the return is a joint return. Otherwise, leave blank.
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix; Provide only if the return is a joint return. Otherwise, leave blank.
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: **12312010**
24	Numeric	4	Form ID Number	Form ID Number -- **6173**
25	Numeric	1	Name Change Indicator	Mark "1" if name has changed. 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**
26	Numeric	1	Decedent Filing Indicator	Mark “1” for decedent taxpayer. Mark “0” if not applicable.
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.
				NOTE: Fields for the exemptions **“Yourself”** and **“Spouse”** have been purposely omitted from the 2-D barcode layout.
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, Lines **7** – **16** must be left blank and 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, **rounding down**. Since no punctuation is allowed, enter the result **without the decimal point**. 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 – Subtract Line **10B** from Line **10A**.
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.

Government Specific Data (continued)				
IT-540B-2D Return (Page 2)				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
46	Numeric	7	Return Line 10D	Federal Income Tax
47	Numeric	7	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.
48	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.
49	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.
50	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**
51	Numeric	4	Return Line 13A	Federal Child Care Credit
52	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
53	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
54	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
55	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility.
56	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility.
57	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility.
58	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility.
59	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward
60	Numeric	4	Return Line 14	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by $25.
61	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**
62	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.
63	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.
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 worksheet, Line **2**
66	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.
67	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
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 – See Refundable School Readiness Credit worksheet.
71	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility.
72	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility.
73	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility.

Government Specific Data (continued)				
IT-540B-2D Return (Page 2) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
74	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** facility.
75	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
76	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F-NR, Line **7**
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 **2010**
78	Numeric	7	Return Line 25	Credit Carried Forward from **2009**
79	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
80	Numeric	7	Return Line 27	Amount of Estimated Payments for **2010**
81	Numeric	7	Return Line 28	Amount Paid with Extension Request
82	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines **20** and **21** – **28**. Do not include Lines **20A** and **20B**.
83	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, mark “0” (zero) on Lines **30** – **46**. - If Line **29** > Line **19**, subtract Line **19** from Line **29**. Enter here. - If Line **29** < Line **19**, mark “0” (zero) on Lines **30** – **45**.
84	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line **31**. Mark “0” if not applicable.
85	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
86	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, mark “0” (zero) on Lines **32** – **46**. - If Line **31** > Line **30**, mark “0” (zero) on Lines **32** – **45**. - If Line **31** < Line **30**, subtract Line **31** from Line **30**. Enter here.
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 **33** – **41**.
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 **42** from Line **32**.
98	Numeric	7	Return Line 44	Amount Credited to **2011**

Government Specific Data (continued)				
IT-540B-2D Return (Page 4) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
99	Numeric	7	Return Line 45	Amount to be Refunded – Subtract Line **44** from Line **43**.
100	Numeric	7	Return Line 46	Amount Owed: - If Line **29** < Line **19**, subtract Line **29** from Line **19**. Enter here. - If Line **31** > Line **30**, subtract Line **30** from Line **31**. Enter here. - If Line **43** > 0, mark “0” on Lines **46** – **54**.
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 – Interest Calculation worksheet, Line **5**
105	Numeric	7	Return Line 51	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
106	Numeric	7	Return Line 52	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
107	Numeric	1	Farmer Indicator (Return Line 53)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line **53**. Mark “0” if not applicable.
108	Numeric	7	Return Line 53	Underpayment Penalty for Tax Due – See Form R-210NR
109	Numeric	7	Return Line 54	Balance Due Louisiana – Add Lines **46** – **53**.
110	Numeric	1	Status of Return	Status of Return: Mark "1" for Credit to **2011** only (Line **44**). Mark "2" for Refund only (Line **45**). Mark "3" for a Credit to **2011** and a Refund (Lines **44** and **45**). Mark "4" for Balance Due (Line **54**). Mark "5" if all lines are zero (Lines **44**, **45**, and **54**). 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 **42 = 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 = 0**. Mark “1” if Line **42 > 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 = 0**. Mark “2” if Line **42 = 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 = 0**. Mark “3” if Line **42 = 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 = 0**. Mark “4” if Line **42 = 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 > 0**. Mark “5” if Line **42 > 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 = 0**. Mark “6” if Line **42 > 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 = 0**. Mark “7” if Line **42 > 0**, Line **47 = 0**, Line **48 = 0**, and Line **49 > 0**. Mark “8” if Line **42 = 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 = 0**. Mark “9” if Line **42 = 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 > 0**. Mark “10” if Line **42 = 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 > 0**. Mark “11” if Line **42 > 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 = 0**. Mark “12” if Line **42 > 0**, Line **47 > 0**, Line **48 = 0**, and Line **49 > 0**. Mark “13” if Line **42 > 0**, Line **47 = 0**, Line **48 > 0**, and Line **49 > 0**. Mark “14” if Line **42 = 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 > 0**. Mark “15” if Line **42 > 0**, Line **47 > 0**, Line **48 > 0**, and Line **49 > 0**.
112	Alphanumeric	9	Preparer’s FEIN/ PTIN/SSN	Preparer’s FEIN, PTIN, or SSN. If not applicable, leave blank.

Government Specific Data (continued)

IT-540B-2D Return (Page 4) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
113	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW
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. **Punctuation and hyphens should be omitted.** 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.

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 noncommercial hunting and fishing licenses
117	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
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.
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.
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.
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.
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

Government Specific Data (continued)				
IT-540B-2D Schedule G-NR – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
139	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-character credit code.
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-character credit code.
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-character credit code.
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-character credit code.
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-character credit code.
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:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540B-2D must use the scenarios that are found on Pages 29 through 38 of this document. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540B-2D will begin November 1, 2010. All test documents must be submitted to the department on or before December 31, 2010. 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

Because of the total redesign of Form IT-540B-2D, additional time beyond the standard ten (10) business days will be required for our review and testing—at least during the beginning of the testing period. 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 2010

Taxpayer: THOMAS J HOOVER
Spouse: (n/a)

Primary SSN: 513-72-8439
Secondary SSN: (n/a)

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

Filing Status: Single

Personal Exemptions: Yourself

Telephone: (n/a)

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Address Change: no
Amended Return: no

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

Dependents: (none)

Other information: There were no out-of-state purchases subject to Louisiana use tax.
Thomas Hoover (taxpayer) is a farmer.

Return:

Line 7	=	133,082	Line 13E	=	0	Line 26	=	0	Line 41	=	0
Line 8	=	75,982	Line 14	=	0	Line 27	=	1,200	Line 42	=	0
Line 9	=	57.09%	Line 15	=	0	Line 28	=	0	Line 43	=	0
	(or	0.5709)	Line 16	=	0	Line 29	=	1,200	Line 44	=	0
Line 10A	=	0	Line 17	=	2,287	Line 30	=	0	Line 45	=	0
Line 10B	=	0	Line 18	=	0	Line 31	=	0	Line 46	=	1,087
Line 10C	=	0	Line 19	=	2,287	Line 32	=	0	Line 47	=	0
Line 10D	=	28,354	Line 20	=	0	Line 33	=	0	Line 48	=	0
Line 10E	=	28,354	Line 20A	=	0	Line 34	=	0	Line 49	=	25
Line 10F	=	16,187	Line 20B	=	0	Line 35	=	0	Line 50	=	0
Line 11	=	59,795	Line 21	=	0	Line 36	=	0	Line 51	=	0
Line 12	=	2,287	Line 22	=	0	Line 37	=	0	Line 52	=	0
Line 13A	=	0	Line 23	=	0	Line 38	=	0	Line 53	=	289
Line 13B	=	0	Line 24	=	0	Line 39	=	0	Line 54	=	1,401
Line 13C	=	0	Line 25	=	0	Line 40	=	0			
Line 13D	=	0									

Nonresident and Part-Year Resident (NPR) Worksheet:

		Federal	Louisiana			Federal	Louisiana			Federal	Louisiana
Line 1	=	-	-	Line 12	=	133,082	75,982	Line 23	=	(n/a)	-
Line 2	=	-	-	Line 13	=	(n/a)	-	Line 24	=	(n/a)	-
Line 3	=	-	-	Line 14	=	(n/a)	-	Line 25	=	(n/a)	-
Line 4	=	75,982	75,982	Line 15	=	(n/a)	75,982	Line 26	=	(n/a)	-
Line 5	=	-	-	Line 16	=	(n/a)	-	Line 27	=	(n/a)	-
Line 6	=	-	-	Line 17	=	(n/a)	-	Line 28	=	(n/a)	-
Line 7	=	57,100	-	Line 18	=	(n/a)	-	Line 29	=	(n/a)	-
Line 8	=	-	(n/a)	Line 19	=	(n/a)	-	Line 30	=	(n/a)	-
Line 9	=	-	-	Line 20	=	(n/a)	-	Line 31	=	(n/a)	-
Line 10	=	-	-	Line 21	=	(n/a)	-	Line 32	=	(n/a)	-
Line 11	=	-	-	Line 22	=	(n/a)	-	Line 33	=	(n/a)	75,982

Scenario 1 (continued)

Schedule F-NR: (n/a)

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Scenario 2

Filing Period: Calendar Year 2010

Taxpayer: ALTON SEED
Spouse: JACKIE SEED

Primary SSN: 555-67-8905
Secondary SSN: 123-56-4356

Address: PO BOX 1490
WILSON TX 79381-0230

Filing Status: Married filing jointly

Personal Exemptions: Yourself
Spouse

Telephone: (n/a)

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Address Change: no
Amended Return: no

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

Dependents:

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

Other information: Linda Seed (daughter), Josh Seed (son), and Andrew Seed (son) attended public schools—12th grade, 2nd grade, and kindergarten, respectively.

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

Alton Seed (taxpayer) is an active reserve military servicemember, who obtained noncommercial fishing licenses for himself and Josh Seed (son) totaling $50 during 2010. Alton's date of birth is 07/02/1964, and his Texas driver's license number is 7926740.

Alton Seed (taxpayer) is a fisherman.

Return:

Line 7	= (calculate)	Line 13E	= 0	Line 26	= 0	Line 41	= 0
Line 8	= (calculate)	Line 14	= (calculate)	Line 27	= 4,400	Line 42	= 0
Line 9	= (calculate)	Line 15	= 0	Line 28	= 3,400	Line 43	= 0
Line 10A	= 42,200	Line 16	= (calculate)	Line 29	= (calculate)	Line 44	= 0
Line 10B	= (calculate)	Line 17	= (calculate)	Line 30	= (calculate)	Line 45	= 0
Line 10C	= (calculate)	Line 18	= 0	Line 31	= 268	Line 46	= (calculate)
Line 10D	= 126,911	Line 19	= (calculate)	Line 32	= 0	Line 47	= 69
Line 10E	= (calculate)	Line 20	= 0	Line 33	= 0	Line 48	= 0
Line 10F	= (calculate)	Line 20A	= 0	Line 34	= 0	Line 49	= 0
Line 11	= (calculate)	Line 20B	= 0	Line 35	= 0	Line 50	= 0
Line 12	= (calculate)	Line 21	= 0	Line 36	= 0	Line 51	= 0
Line 13A	= 0	Line 22	= 0	Line 37	= 0	Line 52	= 0
Line 13B	= 0	Line 23	= (calculate)	Line 38	= 0	Line 53	= 0
Line 13C	= 0	Line 24	= 0	Line 39	= 0	Line 54	= (calculate)
Line 13D	= 0	Line 25	= 0	Line 40	= 0		

Scenario 2 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	-	0	Line 12 =	507,888	254,000	Line 23 =	(n/a)	-
Line 2 =	-	-	Line 13 =	(n/a)	-	Line 24 =	(n/a)	-
Line 3 =	-	-	Line 14 =	(n/a)	-	Line 25 =	(n/a)	-
Line 4 =	253,888	-	Line 15 =	(n/a)	254,000	Line 26 =	(n/a)	-
Line 5 =	-	-	Line 16 =	(n/a)	-	Line 27 =	(n/a)	-
Line 6 =	-	-	Line 17 =	(n/a)	-	Line 28 =	(n/a)	-
Line 7 =	254,000	254,000	Line 18 =	(n/a)	-	Line 29 =	(n/a)	-
Line 8 =	-	(n/a)	Line 19 =	(n/a)	-	Line 30 =	(n/a)	-
Line 9 =	-	-	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 =	-	-	Line 21 =	(n/a)	-	Line 32 =	(n/a)	-
Line 11 =	-	-	Line 22 =	(n/a)	-	Line 33 =	(n/a)	254,000

Schedule F-NR:

Line 1D	=	50	Line 5	=	0
Line 2	=	0	Line 6	=	0
Line 3	=	0	Line 7	=	50
Line 4	=	0			

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Scenario 3

Filing Period: Calendar Year 2010

Taxpayer: DONALD PORTER
Spouse: (n/a)

Primary SSN: 567-10-2345
Secondary SSN: 343-21-3434

Address: 285 MAIN ST
PORT ARTHUR TX 77642-1234

Filing Status: Married filing separately

Personal Exemptions: Yourself

Telephone: 409-555-0001

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Address Change: no
Amended Return: no

Paid Preparer's ID: 72-1234567
Paid Preparer's Tel#: 409-999-1234

Dependents:

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

Other information: The federal income tax has been decreased by a federal disaster credit allowed by IRS in the amount of $1,000.

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

Out-of-state purchases subject to Louisiana use tax total $425.

Louisiana tax paid on the taxpayer's behalf by the composite partnership filing of Bob & John's, LLC, amounted to $400.

Return:

Line 7	= (calculate)	Line 13E	= 0	Line 26	= 400	Line 41	= 25
Line 8	= (calculate)	Line 14	= 0	Line 27	= 0	Line 42	= (calculate)
Line 9	= (calculate)	Line 15	= (calculate)	Line 28	= 0	Line 43	= (calculate)
Line 10A	= 0	Line 16	= (calculate)	Line 29	= (calculate)	Line 44	= 200
Line 10B	= 0	Line 17	= (calculate)	Line 30	= (calculate)	Line 45	= (calculate)
Line 10C	= 0	Line 18	= (calculate)	Line 31	= 0	Line 46	= 0
Line 10D	= (calculate)	Line 19	= (calculate)	Line 32	= (calculate)	Line 47	= 0
Line 10E	= (calculate)	Line 20	= 0	Line 33	= 25	Line 48	= 0
Line 10F	= (calculate)	Line 20A	= 0	Line 34	= 0	Line 49	= 0
Line 11	= (calculate)	Line 20B	= 0	Line 35	= 0	Line 50	= 0
Line 12	= (calculate)	Line 21	= 0	Line 36	= 0	Line 51	= 0
Line 13A	= 0	Line 22	= 52	Line 37	= 25	Line 52	= 0
Line 13B	= 0	Line 23	= 0	Line 38	= 0	Line 53	= 0
Line 13C	= 0	Line 24	= 720	Line 39	= 0	Line 54	= 0
Line 13D	= 0	Line 25	= 0	Line 40	= 0		

Scenario 3 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	36,921	36,921	Line 12 =	(calculate)	(calculate)	Line 23 =	(n/a)	-
Line 2 =	-	-	Line 13 =	(n/a)	82	Line 24 =	(n/a)	-
Line 3 =	-	-	Line 14 =	(n/a)	-	Line 25 =	(n/a)	-
Line 4 =	(15,428)	-	Line 15 =	(n/a)	(calculate)	Line 26 =	(n/a)	-
Line 5 =	12,982	9,900	Line 16 =	(n/a)	-	Line 27 =	(n/a)	-
Line 6 =	-	-	Line 17 =	(n/a)	-	Line 28 =	(n/a)	-
Line 7 =	-	-	Line 18 =	(n/a)	-	Line 29 =	(n/a)	-
Line 8 =	-	(n/a)	Line 19 =	(n/a)	-	Line 30 =	(n/a)	9,982
Line 9 =	-	-	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 =	(calculate)	(calculate)	Line 21 =	(n/a)	-	Line 32 =	(n/a)	(calculate)
Line 11 =	-	-	Line 22 =	(n/a)	-	Line 33 =	(n/a)	(calculate)

Schedule F-NR: (n/a)

Schedule H-NR:

Line 1 ..... = 1,303
Line 2 ..... = 1,000
Line 3 ..... = (calculate)

Schedule G-NR:

Line 1D	=	0	Line 5	=	0
Line 1E	=	0	Line 6	=	0
Line 2A	=	0	Line 7	=	0
Line 2B	=	0	Line 8	=	0
Line 3A	=	,500	Line 9	=	0
Line 3B	=	(calculate)	Line 10	=	(calculate)
Line 4: Bone Marrow (120)	=	200			

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Scenario 4

Filing Period: Calendar Year 2010

Taxpayer: JASON GREENLY SR
Spouse: (n/a)

Primary SSN: 372-84-3951
Secondary SSN: (n/a)

Address: 822 MARK ST
BATON ROUGE LA 70806-6360

Filing Status: Head of household

Personal Exemptions: Yourself
Yourself—65 or older

Telephone: (n/a)

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Address Change: no
Amended Return: no

Paid Preparer's ID: 72-4563219
Paid Preparer's Tel#: 225-923-1000

Dependents:

Name	SSN	Relationship	Birth Date
JOHN GREENLY	555-45-6298	grandson	03/15/1994
JAMES GREENLY	555-46-2698	grandson	04/19/2009

Other information: Jason Greenly (taxpayer) received distributions from his IRA at Chase Bank totaling $37,028 that is considered Louisiana income.

The taxpayer lived in Louisiana during the first half of 2010, at which time John Greenly (son) was home-schooled. The qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.11) were $2,500 for textbooks and other instructional material and $450 for supplies.

James Greenly (son) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 4-star facility. The federal child care credit from Federal Form 1040, Line 48, is $440. The amount of Louisiana child care credit carriedforward from 2006 through 2009 is $15.

The amount of Louisiana school readiness credit carriedforward from 2008 through 2009 is $20.

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

Return:

Line 7	= (calculate)	Line 13E	= 20	Line 26	= 0	Line 41	= 0
Line 8	= (calculate)	Line 14	= 25	Line 27	= 0	Line 42	= 0
Line 9	= (calculate)	Line 15	= 0	Line 28	= 0	Line 43	= 0
Line 10A	= 0	Line 16	= 170	Line 29	= (calculate)	Line 44	= 0
Line 10B	= 0	Line 17	= (calculate)	Line 30	= 0	Line 45	= 0
Line 10C	= 0	Line 18	= 0	Line 31	= 0	Line 46	= (calculate)
Line 10D	= (calculate)	Line 19	= (calculate)	Line 32	= 0	Line 47	= 0
Line 10E	= (calculate)	Line 20	= 0	Line 33	= 0	Line 48	= 0
Line 10F	= (calculate)	Line 20A	= 0	Line 34	= 0	Line 49	= 0
Line 11	= (calculate)	Line 20B	= 0	Line 35	= 0	Line 50	= 0
Line 12	= (calculate)	Line 21	= 0	Line 36	= 0	Line 51	= 0
Line 13A	= 440	Line 22	= 0	Line 37	= 0	Line 52	= 0
Line 13B	= (calculate)	Line 23	= 0	Line 38	= 0	Line 53	= 0
Line 13C	= 15	Line 24	= 498	Line 39	= 0	Line 54	= (calculate)
Line 13D	= (calculate)	Line 25	= 25	Line 40	= 0		

Scenario 4 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	-	-	Line 12 =	(calculate)	(calculate)	Line 23 =	(n/a)	-
Line 2 =	4,000	-	Line 13 =	(n/a)	-	Line 24 =	(n/a)	-
Line 3 =	-	-	Line 14 =	(n/a)	-	Line 25 =	(n/a)	-
Line 4 =	-	-	Line 15 =	(n/a)	(calculate)	Line 26 =	(n/a)	-
Line 5 =	-	-	Line 16 =	(n/a)	-	Line 27 =	(n/a)	-
Line 6 =	40,926	37,028	Line 17 =	(n/a)	-	Line 28 =	(n/a)	-
Line 7 =	-	-	Line 18 =	(n/a)	-	Line 29 =	(n/a)	(calculate)
Line 8 =	8,000	(n/a)	Line 19 =	(n/a)	-	Line 30 =	(n/a)	-
Line 9 =	-	-	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 =	-	-	Line 21 =	(n/a)	(calculate)	Line 32 =	(n/a)	(calculate)
Line 11 =	-	-	Line 22 =	(n/a)	-	Line 33 =	(n/a)	(calculate)

Schedule F-NR: (n/a)

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Louisiana School Expense Deduction Worksheet:

Part I. (Given information on worksheet—nothing to complete.)
Part II. (Complete necessary information.)
Part III. (Complete necessary information.)
Part IV. Elementary and Secondary School Tuition Deduction..... = (calculate)
Educational Expenses for Home-Schooled Children Deduction.. = (calculate)
Educational Expenses for a Quality Public Education Deduction = (calculate)

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

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

Scenario 5

Filing Period: Calendar Year 2010

Taxpayer: BENNIE SMITH
Spouse: (n/a)

Primary SSN: 254-15-2423
Secondary SSN: (n/a)

Address: 742980 BOB AVE
DALLAS TX 75238-0101

Filing Status: Qualifying widow(er)

Personal Exemptions: Yourself

Telephone: (n/a)

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Address Change: yes
Amended Return: no

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

Dependents:

Name	SSN	Relationship	Birth Date
BARRY SMITH	254-16-3534	son	12/08/2006

Other information: Bennie Smith (taxpayer) is not required to file a federal return, but had Louisiana refundable credits he wanted to claim. His total amount of wages was $14,456.

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

Barry Smith (son) received child care at Kids World (EIN 72-926451) located at 1509 Louisa Street in New Orleans, LA 70001. The amount paid to Kids World for Barry's care was $750. Also, the facility is participating in the Quality Start Rating program and is rated as a 2-star facility.

Return:

Line 7	=	0	Line 13E	=	0	Line 26	=	0	Line 41	=	0
Line 8	=	0	Line 14	=	0	Line 27	=	0	Line 42	=	0
Line 9	=	0.00%	Line 15	=	0	Line 28	=	0	Line 43	=	(calculate)
Line 10A	=	0	Line 16	=	0	Line 29	=	(calculate)	Line 44	=	0
Line 10B	=	0	Line 17	=	0	Line 30	=	(calculate)	Line 45	=	(calculate)
Line 10C	=	0	Line 18	=	0	Line 31	=	0	Line 46	=	0
Line 10D	=	0	Line 19	=	0	Line 32	=	(calculate)	Line 47	=	0
Line 10E	=	0	Line 20	=	(calculate)	Line 33	=	0	Line 48	=	0
Line 10F	=	0	Line 20A	=	(calculate)	Line 34	=	0	Line 49	=	0
Line 11	=	0	Line 20B	=	(calculate)	Line 35	=	0	Line 50	=	0
Line 12	=	0	Line 21	=	(calculate)	Line 36	=	0	Line 51	=	0
Line 13A	=	0	Line 22	=	0	Line 37	=	0	Line 52	=	0
Line 13B	=	0	Line 23	=	0	Line 38	=	0	Line 53	=	0
Line 13C	=	0	Line 24	=	0	Line 39	=	0	Line 54	=	0
Line 13D	=	0	Line 25	=	0	Line 40	=	0			

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

Schedule F-NR: (n/a)

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Scenario 5 (continued)

Louisiana School Expense Deduction Worksheet: (n/a)

Louisiana Nonresident Refundable Child Care Credit Worksheet:

Line 1 (Complete necessary information.)		
Line 2 (Complete necessary information.)		
Line 3	=	(calculate)
Line 4	=	14,456
Line 5	=	14,456
Line 6	=	(calculate)
Line 7	=	14,456
Line 8	=	x .35
Line 9	=	(calculate)
Line 10 (Given information on worksheet—nothing to complete.)		
Line 11	=	(calculate)

Louisiana Refundable School Readiness Credit Worksheet:

Line 1	=	(calculate)
Line 2 (Complete necessary information.)		
Line 3	=	.5
Line 4	=	(calculate)