

**Specifications and Test Scenarios
for
Form IT-540B-2D (2011)**

Louisiana Department of Revenue

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Specifications and Test Scenarios for Form IT-540B-2D (2011)

General Requirements

The 2011 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. 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:

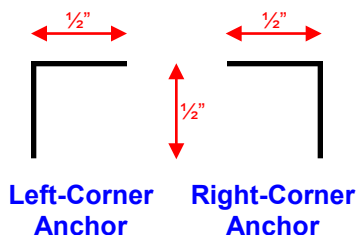
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar 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:

2011 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	6291
IT-540B-2D Return, Page 2	6292
IT-540B-2D Return, Page 3	6293
IT-540B-2D Return, Page 4	6294
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.....	6295
IT-540B-2D Schedule F-NR and H-NR.....	6297
IT-540B-2D Schedule G-NR	6298
IT-540B-2D School Expense Deduction Worksheet.....	6275
IT-540B-2D Refundable Child Care Credit Worksheet.....	6279
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6280

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:

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



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



Barcodes: A "three of nine" type barcode measuring **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:

2011 Return / Schedule / Worksheet	Barcode
IT-540B-2D Return, Page 1	6291
IT-540B-2D Return, Page 2	6292
IT-540B-2D Return, Page 3	6293
IT-540B-2D Return, Page 4	6294
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.....	6295
IT-540B-2D Schedule F-NR and H-NR.....	6297
IT-540B-2D Schedule G-NR	6298
IT-540B-2D School Expense Deduction Worksheet.....	6275
IT-540B-2D Refundable Child Care Credit Worksheet.....	6279
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6280

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
- 2011 Louisiana School Expense Deduction Worksheet
- 2011 Louisiana Refundable Child Care Credit Worksheet
- 2011 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.....	6295
IT-540B-2D School Expense Deduction Worksheet.....	6275
IT-540B-2D Refundable Child Care Credit Worksheet.....	6279
IT-540B-2D Refundable School Readiness Credit Worksheet.....	6280

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

Exact Placement Specifications – IT-540B-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 (6291) 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 6291.

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 58 > 0) or 664 (no balance due Louisiana—Line 58 = 0).

F = Taxable period (8 digits—mmddyyyy), which is 12312011 for the 2011 tax year.

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

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

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

J = Amount of payment (10 digits--\$\$\$\$\$\$c¢). 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 58) = \$1,450.00

Scan line should be:

62919 5671023454 663 12312011 00000000 3432134348 00001450006 5

Example 2: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Refund Due (Return Line 48) = \$225.00..... Thus, Return Line 58 should be equal to zero.

Scan line should be:

62919 5671023454 664 12312011 00000000 3432134348 00000000000 4

Example 3: Primary social security number = 567-10-2345
 Secondary social security number = 343-21-3434
 Overpayment (Line 46) = \$0.00
 Balance Due (Return Line 58) = \$0.00

Scan line should be:

62919 5671023454 664 12312011 00000000 3432134348 00000000000 4

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 8 Position(s) 12	Alpha	1	Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 10 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 12 Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 11 Position(s) 12	Alpha	1	Address Change Indicator	
Line 14 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
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.

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

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 (6292) 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
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

Use "0"
(zero) as
the
default.

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 (6293) 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 2011
Line 10 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from 2010
Line 12 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 14 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for 2011
Line 16 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request
Line 20 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 22 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: - If Line 29 = Line 19, print "0" (zero) on Lines 30 – 49. - If Line 29 > Line 19, subtract Line 19 from Line 29. Print here. - If Line 29 < Line 19, print "0" (zero) on Lines 30 – 48.
Line 24 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 24 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 26 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line 31 = Line 30, print "0" (zero) on Lines 32 – 49. - If Line 31 > Line 30, print "0" (zero) on Lines 32 – 48, subtract Line 30 from Line 31, and print the balance on Line 49. - If Line 31 < Line 30, subtract Line 31 from Line 30. Print here.
Line 30 Position(s) 73-77	Numeric	5	Return Line 33	Military Family Assistance Fund
Line 32 Position(s) 73-77	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
Line 34 Position(s) 73-77	Numeric	5	Return Line 35	START Program
Line 36 Position(s) 73-77	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
Line 38 Position(s) 73-77	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
Line 40 Position(s) 73-77	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
Line 42 Position(s) 73-77	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
Line 44 Position(s) 73-77	Numeric	5	Return Line 40	National Lung Cancer Partnership
Line 46 Position(s) 73-77	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 48 Position(s) 73-77	Numeric	5	Return Line 42	Louisiana Food Bank Association
Line 50 Position(s) 73-77	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 52 Position(s) 73-77	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 54 Position(s) 71-77	Numeric	7	Return Line 45	Total Donations – Add Lines 33 – 44. (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 **MUST** 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 (6294) 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 7 Position(s) 71-77	Numeric	7	Return Line 46	Subtotal – Subtract Line 45 from Line 32.
Line 9 Position(s) 71-77	Numeric	7	Return Line 47	Amount Credited to 2012
Line 11 Position(s) 71-77	Numeric	7	Return Line 48	Amount to be Refunded – Subtract Line 47 from Line 46.
Line 13 Position(s) 71-77	Numeric	7	Return Line 49	Amount Owed: - If Line 29 < Line 18, subtract Line 29 from Line 18. Print here. - If Line 31 > Line 30, subtract Line 30 from Line 31. Print here. - If Line 46 > 0, print "0" on Lines 49 – 58.
Line 15 Position(s) 71-77	Numeric	7	Return Line 50	Additional Donation to Military Family Assistance Fund
Line 17 Position(s) 71-77	Numeric	7	Return Line 51	Additional Donation to Coastal Protection and Restoration Fund
Line 19 Position(s) 71-77	Numeric	7	Return Line 52	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 21 Position(s) 71-77	Numeric	7	Return Line 53	Additional Donation to Louisiana Food Bank Association
Line 23 Position(s) 71-77	Numeric	7	Return Line 54	Interest – Interest Calculation worksheet, Line 5

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 25 Position(s) 71-77	Numeric	7	Return Line 55	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 27 Position(s) 71-77	Numeric	7	Return Line 56	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 29 Position(s) 56	Alpha	1	Farmer Indicator (Return Line 57)	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 29 Position(s) 71-77	Numeric	7	Return Line 57	Underpayment Penalty for Tax Due – See Form R-210NR.
Line 31 Position(s) 71-77	Numeric	7	Return Line 58	Balance Due Louisiana – Add Lines 49 – 57.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 47 = 0. Mark "1" if Line 47 > 0. (Credit to 2012) Position 28: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Refund) Position 29: Mark "0" if Line 58 = 0. Mark "1" if Line 58 > 0. (Balance Due) Examples: If Line 48 is \$200 and Lines 47 and 58 are zero, mark "010". If Line 47 is \$100, Line 48 is \$200, and Line 58 is zero, mark "110".
Line 43 Position(s) 25-29	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 25: Mark "0" if Line 45 = 0. Mark "1" if Line 45 > 0. Position 26: Mark "0" if Line 50 = 0. Mark "1" if Line 50 > 0. Position 27: Mark "0" if Line 51 = 0. Mark "1" if Line 51 > 0. Position 28: Mark "0" if Line 52 = 0. Mark "1" if Line 52 > 0. Position 29: Mark "0" if Line 53 = 0. Mark "1" if Line 53 > 0. Examples: If Lines 45, 51, 52, and 53 are zero and Line 50 is \$100, mark "01000". If Line 45 is \$100, Line 52 is \$200, and Lines 50, 51, and 53 are zero, mark "10010".
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
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
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 58 = 0, print: PO BOX 3440 If Line 58 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 58 = 0, print: BATON ROUGE LA 70821-3440 If Line 58 > 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 (6297) 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 MUST 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 (6298) 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 **MUST** be completed when applicable.

2-D Barcode Specifications:

Requirements:

- The 2-D barcode should be placed on Page 4 of the return on **Lines 35-43** in Positions 35-80. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave 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 **6291** 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

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 6291 .
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
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: 12312011
24	Numeric	4	Form ID Number	Form ID Number -- 6291
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.
27	Numeric	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. 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
28	Numeric	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
28	Numeric	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
29	Numeric	1	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)
30	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
31	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
32	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.
33	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
34	Numeric	2	Dependents	Line 6C, total number of dependents
35	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed
36	Numeric	5	W-2 Wages	If "1" is marked in Field 37 , enter the wages from the W-2(s). Leave blank if not applicable.
37	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.
38	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12 .
39	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33 .
40	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
41	Numeric	7	Return Line 10A	Federal Itemized Deductions
42	Numeric	5	Return Line 10B	Federal Standard Deduction
43	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A .
44	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.
45	Numeric	7	Return Line 10D	Federal Income Tax
46	Numeric	7	Return Line 10E	Total Deductions – Add Lines 10C and 10D .

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
47	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9 .
48	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8 .
49	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line I
50	Numeric	4	Return Line 13A	Federal Child Care Credit
51	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
52	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
53	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
54	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a 5-star facility
55	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a 4-star facility
56	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a 3-star facility
57	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a 2-star facility
58	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward
59	Numeric	4	Return Line 14	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by \$25.
60	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line 10
61	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines 13B – 15 .
62	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line 16 from Line 12 .
63	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.
64	Numeric	7	Return Line 18	Consumer Use Tax worksheet, Line 2
65	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines 17 and 18 .
66	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
67	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line 3
68	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line 6
69	Numeric	5	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
70	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a 5-star facility
71	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a 4-star facility
72	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a 3-star facility
73	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a 2-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	7	Return Line 22	Louisiana Citizens Insurance Credit
75	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
76	Numeric	7	Return Line 24	Louisiana Tax Withheld for 2011
77	Numeric	7	Return Line 25	Credit Carried Forward from 2010
78	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
79	Numeric	7	Return Line 27	Amount of Estimated Payments for 2011
80	Numeric	7	Return Line 28	Amount Paid with Extension Request
81	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines 20 and 21 – 28. Do not include Lines 20A and 20B.
82	Numeric	7	Return Line 30	Overpayment: - If Line 29 = Line 19, mark “0” (zero) on Lines 30 – 49. - If Line 29 > Line 19, subtract Line 19 from Line 29. Enter here. - If Line 29 < Line 19, mark “0” (zero) on Lines 30 – 48.
83	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.
84	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
85	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line 31 = Line 30, mark “0” (zero) on Lines 32 – 49. - If Line 31 > Line 30, mark “0” (zero) on Lines 32 – 48, subtract Line 30 from Line 31, and enter the balance on Line 49. - If Line 31 < Line 30, subtract Line 31 from Line 30. Enter here.
86	Numeric	5	Return Line 33	Military Family Assistance Fund
87	Numeric	5	Return Line 34	Coastal Protection and Restoration Fund
88	Numeric	5	Return Line 35	START Program
89	Numeric	5	Return Line 36	Wildlife Habitat and Natural Heritage Trust
90	Numeric	5	Return Line 37	Louisiana Prostate Cancer Trust Fund
91	Numeric	5	Return Line 38	Louisiana Animal Welfare Commission
92	Numeric	5	Return Line 39	Community-Based Primary Health Care Fund
93	Numeric	5	Return Line 40	National Lung Cancer Partnership
94	Numeric	5	Return Line 41	Louisiana Chapter of the National Multiple Sclerosis Society Fund
95	Numeric	5	Return Line 42	Louisiana Food Bank Association
96	Numeric	5	Return Line 43	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
97	Numeric	5	Return Line 44	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
98	Numeric	7	Return Line 45	Total Donations – Add Lines 33 – 44.

Government Specific Data (continued)

IT-540B-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
99	Numeric	7	Return Line 46	Subtotal – Subtract Line 45 from Line 32.
100	Numeric	7	Return Line 47	Amount Credited to 2012
101	Numeric	7	Return Line 48	Amount to be Refunded – Subtract Line 47 from Line 46.
102	Numeric	7	Return Line 49	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 46 > 0, mark "0" on Lines 49 – 58.
103	Numeric	7	Return Line 50	Additional Donation to Military Family Assistance Fund
104	Numeric	7	Return Line 51	Additional Donation to Coastal Protection and Restoration Fund
105	Numeric	7	Return Line 52	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
106	Numeric	7	Return Line 53	Additional Donation to Louisiana Food Bank Association
107	Numeric	7	Return Line 54	Interest – Interest Calculation worksheet, Line 5
108	Numeric	7	Return Line 55	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
109	Numeric	7	Return Line 56	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
110	Numeric	1	Farmer Indicator (Return Line 57)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line 57. Mark "0" if not applicable.
111	Numeric	7	Return Line 57	Underpayment Penalty for Tax Due – See Form R-210NR
112	Numeric	7	Return Line 58	Balance Due Louisiana – Add Lines 49 – 57.
113	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 47 = 0. Mark "1" if Line 47 > 0. (Credit to 2012) 2 nd Digit: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Refund) 3 rd Digit: Mark "0" if Line 58 = 0. Mark "1" if Line 58 > 0. (Balance Due) Examples: If Line 48 is \$200 and Lines 47 and 58 are zero, mark "010". If Line 47 is \$100, Line 48 is \$200, and Line 58 is zero, mark "110".
114	Numeric	5	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 45 = 0. Mark "1" if Line 45 > 0. 2 nd Digit: Mark "0" if Line 50 = 0. Mark "1" if Line 50 > 0. 3 rd Digit: Mark "0" if Line 51 = 0. Mark "1" if Line 51 > 0. 4 th Digit: Mark "0" if Line 52 = 0. Mark "1" if Line 52 > 0. 5 th Digit: Mark "0" if Line 53 = 0. Mark "1" if Line 53 > 0. Examples: If Lines 45, 51, 52, and 53 are zero and Line 50 is \$100, mark "01000". If Line 45 is \$100, Line 52 is \$200, and Lines 50, 51, and 53 are zero, mark "10010".

Government Specific Data (continued)

IT-540B-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
115	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
116	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
117	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
118	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
119	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
120	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
121	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
122	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
123	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
124	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
125	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
126	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
127	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
128	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
129	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
130	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
131	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability
132	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
133	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
134	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
135	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 2D by \$100.
136	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
137	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 3A by 40%.
138	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
139	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 4A by 10%. (Limited to \$25)

Government Specific Data (continued)

IT-540B-2D Schedule G-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
140	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
141	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 10
142	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-character credit code.
143	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
144	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-character credit code.
145	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
146	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-character credit code.
147	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7
148	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-character credit code.
149	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
150	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-character credit code.
151	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
152	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.
Trailer				
153	Indicates the end of the data file. Value is *EOD*.			

Modulus 10 Self-check Digit Computation:

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

Example:

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

Submission of Test Samples:

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540B-2D must use the scenarios that are found on Pages 29 through 40 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, 2011. All test documents must be submitted to the department on or before December 29, 2011. Test submissions should be sent to:

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

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

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

Scenario 1**Filing Period:** Calendar Year 2011**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**Telephone:** (n/a)**Personal Exemptions:** Yourself**Name Change:** no
Decedent Filing: no
Spouse Decedent: no
Amended Return: no**Paid Preparer's ID:** (n/a)
Paid Preparer's Tel#: (n/a)**Dependents:** (none)**Other information:** The federal income tax has been decreased by a federal disaster credit allowed by IRS in the amount of \$3,241.

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

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

Thomas Hoover (taxpayer) is a farmer.

Return:

Line 7 = 87,954	Line 13E = 0	Line 27 = 0	Line 43 = 0
Line 8 = 41,000	Line 14 = 0	Line 28 = 0	Line 44 = 0
Line 9 = 46.61%	Line 15 = 475	Line 29 = 414	Line 45 = 0
(or 0.4661)	Line 16 = 475	Line 30 = 18	Line 46 = 0
Line 10A = 18,922	Line 17 = 396	Line 31 = 36	Line 47 = 0
Line 10B = 5,800	Line 18 = 0	Line 32 = 0	Line 48 = 0
Line 10C = 13,122	Line 19 = 396	Line 33 = 0	Line 49 = 18
Line 10D = 12,456	Line 20 = 0	Line 34 = 0	Line 50 = 0
Line 10E = 25,578	Line 20A = 0	Line 35 = 0	Line 51 = 25
Line 10F = 11,922	Line 20B = 0	Line 36 = 0	Line 52 = 25
Line 11 = 29,078	Line 21 = 0	Line 37 = 0	Line 53 = 0
Line 12 = 871	Line 22 = 14	Line 38 = 0	Line 54 = 0
Line 13A = 0	Line 23 = 0	Line 39 = 0	Line 55 = 0
Line 13B = 0	Line 24 = 0	Line 40 = 0	Line 56 = 0
Line 13C = 0	Line 25 = 0	Line 41 = 0	Line 57 = 0
Line 13D = 0	Line 26 = 400	Line 42 = 0	Line 58 = 68

Scenario 1 (continued)

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	-	-	Line 12 =	87,954	39,000	Line 23 =	(n/a)	2,000
Line 2 =	-	-	Line 13 =	(n/a)	4,000	Line 24 =	(n/a)	-
Line 3 =	-	-	Line 14 =	(n/a)	-	Line 25 =	(n/a)	-
Line 4 =	41,964	41,964	Line 15 =	(n/a)	43,000	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 =	20,940	-	Line 18 =	(n/a)	-	Line 29 =	(n/a)	-
Line 8 =	-	(n/a)	Line 19 =	(n/a)	-	Line 30 =	(n/a)	-
Line 9 =	29,725	0	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 =	92,629	41,964	Line 21 =	(n/a)	-	Line 32 =	(n/a)	2,000
Line 11 =	4,675	2,964	Line 22 =	(n/a)	-	Line 33 =	(n/a)	41,000

Schedule F-NR: (n/a)

Schedule H-NR:

Line 1.....	=	9,215
Line 2.....	=	3,241
Line 3.....	=	12,456

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.....	=	0	Line 9.....	=	0
Line 3B.....	=	0	Line 10.....	=	475
Line 4: Motion Picture Investment (251).....	=	475			

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Scenario 2**Filing Period:** Calendar Year 2011**Taxpayer:** ALTON SEED
Spouse: JACKIE SEED**Primary SSN:** 555-67-8905
Secondary SSN: 123-56-4356**Address:** PO BOX 1490
WILSON TX 79381-0230**Filing Status:** Married filing jointly**Telephone:** (n/a)**Personal Exemptions:** Yourself
Spouse**Name Change:** yes
Decedent Filing: no
Spouse Decedent: 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	05/14/2006

Other information: Alton Seed (taxpayer) serves in the military and whose home of record is Texas. Jackie Seed (spouse) and the children live in and are residents of Louisiana. Jackie owns and operates a business in Louisiana.

Linda Seed (daughter) attended Airline High School (12th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.12) were \$200 for school uniforms, \$372 for textbooks, and \$258 for supplies required by the school.

Josh Seed (son) attended Providence Classical Academy (3rd grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$6,700 for tuition and fees, \$200 for school uniforms, \$279 for textbooks and other instructional materials, and \$200 for supplies required by the school. Providence Classical Academy complies with Brumfield v. Dodd, et al., and Section 501(C)(3) of the Internal Revenue Code.

Andrew Seed (son) attended kindergarten; however, there were no eligible school expense deductions. He also received child care at a facility participating in the Quality Start Rating program in which it is rated as a 5-star facility. The federal child care credit from Federal Form 1040, Line 48, is \$300.

Out-of-state purchases subject to Louisiana use tax total \$913.

Alton Seed (taxpayer) is an active military servicemember, who obtained noncommercial fishing licenses for himself and Josh Seed (son) totaling \$150 during 2011. Alton's date of birth is 07/02/1964, and his Texas driver's license number is 7926740.

Scenario 2 (continued)

Return:

Line 7 = (calculate)	Line 14 = (calculate)	Line 28 = 1,000	Line 44 = 0
Line 8 = (calculate)	Line 15 = 0	Line 29 = (calculate)	Line 45 = 0
Line 9 = (calculate)	Line 16 = (calculate)	Line 30 = 0	Line 46 = 0
Line 10A = 22,161	Line 17 = (calculate)	Line 31 = 0	Line 47 = 0
Line 10B = (calculate)	Line 18 = (calculate)	Line 32 = 0	Line 48 = 0
Line 10C = (calculate)	Line 19 = (calculate)	Line 33 = 0	Line 49 = (calculate)
Line 10D = 57,903	Line 20 = 0	Line 34 = 0	Line 50 = 0
Line 10E = (calculate)	Line 20A = 0	Line 35 = 0	Line 51 = 0
Line 10F = (calculate)	Line 20B = 0	Line 36 = 0	Line 52 = 0
Line 11 = (calculate)	Line 21 = 0	Line 37 = 0	Line 53 = 0
Line 12 = (calculate)	Line 22 = 78	Line 38 = 0	Line 54 = 5
Line 13A = 300	Line 23 = (calculate)	Line 39 = 0	Line 55 = 0
Line 13B = (calculate)	Line 24 = 4,070	Line 40 = 0	Line 56 = 3
Line 13C = 0	Line 25 = 0	Line 41 = 0	Line 57 = 0
Line 13D = (calculate)	Line 26 = 0	Line 42 = 0	Line 58 = (calculate)
Line 13E = 0	Line 27 = 0	Line 43 = 0	

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	74,962	0	Line 12 = (calculate)	(calculate)		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 =	193,147	193,147	Line 15 =	(n/a)	(calculate)	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 =	-	-	Line 18 =	(n/a)	-	Line 29 =	(n/a)	(calculate)
Line 8 =	-	(n/a)	Line 19 =	(n/a)	-	Line 30 =	(n/a)	-
Line 9 =	26,452	26,452	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 = (calculate)	(calculate)	(calculate)	Line 21 =	(n/a)	-	Line 32 =	(n/a)	(calculate)
Line 11 =	9,207	9,207	Line 22 =	(n/a)	-	Line 33 =	(n/a)	(calculate)

Schedule F-NR:

Line 1D..... =	150	Line 5..... =	0
Line 2: Inventory Tax (50F)..... =	789	Line 6..... =	0
Line 3..... =	0	Line 7..... = (calculate)	
Line 4..... =	0		

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Scenario 2 (continued)

Louisiana School Expense Deduction Worksheet:

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

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

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

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

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

NOTE: In this scenario, the Louisiana “Nonrefundable” Child Care Credit Worksheet and the Louisiana “Nonrefundable” School Readiness Credit Worksheet are needed to accurately complete the return. However, these worksheets should not be submitted for testing, nor should a taxpayer submit them with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.

Scenario 3

Filing Period: Calendar Year 2011

Taxpayer: DONALD PORTER
Spouse: (n/a)Primary SSN: 567-10-2345
Secondary SSN: 343-21-3434Address: 285 MAIN ST
PORT ARTHUR TX 77642-1234

Filing Status: Married filing separately

Telephone: 409-555-0001

Personal Exemptions: Yourself

Name Change: no
Decedent Filing: no
Spouse Decedent: no
Amended Return: noPaid 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: Donald Porter (taxpayer) is a nonresident of Louisiana, but owns a farm located in Louisiana.

Daffy Porter (son) attended kindergarten during 2011.

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

Return:

Line 7 = (calculate)	Line 14 = (calculate)	Line 28 = 0	Line 44 = 0
Line 8 = (calculate)	Line 15 = (calculate)	Line 29 = (calculate)	Line 45 = 0
Line 9 = (calculate)	Line 16 = (calculate)	Line 30 = 0	Line 46 = 0
Line 10A = 29,261	Line 17 = (calculate)	Line 31 = 0	Line 47 = 0
Line 10B = (calculate)	Line 18 = 0	Line 32 = 0	Line 48 = 0
Line 10C = (calculate)	Line 19 = (calculate)	Line 33 = 0	Line 49 = (calculate)
Line 10D = 95,237	Line 20 = 0	Line 34 = 0	Line 50 = 0
Line 10E = (calculate)	Line 20A = 0	Line 35 = 0	Line 51 = 0
Line 10F = (calculate)	Line 20B = 0	Line 36 = 0	Line 52 = 0
Line 11 = (calculate)	Line 21 = 0	Line 37 = 0	Line 53 = 0
Line 12 = (calculate)	Line 22 = 0	Line 38 = 0	Line 54 = 0
Line 13A = 0	Line 23 = (calculate)	Line 39 = 0	Line 55 = 0
Line 13B = 0	Line 24 = 0	Line 40 = 0	Line 56 = 0
Line 13C = 0	Line 25 = 2,500	Line 41 = 0	Line 57 = 162
Line 13D = 0	Line 26 = 0	Line 42 = 0	Line 58 = (calculate)
Line 13E = 0	Line 27 = 0	Line 43 = 0	

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	22,900	0	Line 12 = (calculate)	(calculate)		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 =	340,083	340,083	Line 15 =	(n/a)	(calculate)	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 =	-	-	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 = (calculate)	(calculate)	(calculate)	Line 21 =	(n/a)	-	Line 32 =	(n/a)	0
Line 11 =	11,175	11,175	Line 22 =	(n/a)	-	Line 33 =	(n/a)	(calculate)

Scenario 3 (continued)

Schedule F-NR:

Line 1D	=	0	Line 5.....	=	0
Line 2: Milk Producers (58F)	=	2,000	Line 6.....	=	0
Line 3.....	=	0	Line 7.....	=	(calculate)
Line 4.....	=	0			

Schedule H-NR: (n/a)

Schedule G-NR:

Line 1D	=	0	Line 5: Cane River Heritage (232).....	=	1,500
Line 1E	=	0	Line 6.....	=	0
Line 2A	=	0	Line 7.....	=	0
Line 2B	=	0	Line 8.....	=	0
Line 3A	=	0	Line 9.....	=	0
Line 3B	=	0	Line 10.....	=	(calculate)
Line 4: Organ Donation (202)	=	2,000			

Louisiana School Expense Deduction Worksheet: (n/a)

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

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

Scenario 4**Filing Period:** Calendar Year 2011**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**Telephone:** (n/a)**Personal Exemptions:** Yourself
Yourself—65 or older**Name Change:** no
Decedent Filing: no
Spouse Decedent: 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	03/15/1999
	JAMES GREENLY	555-46-2698	grandson	04/19/2009

Other information: Jason Greenly (taxpayer) received federal retirement benefits totaling \$14,987 and distributions from his IRA at Bank of America totaling \$4,203 while living in Louisiana. His date of retirement from employment with the federal government was 07/01/01.

Child tax credit of \$1,400 was claimed on Federal Form 1040, Line 51.

Residential energy credits of \$1,786 were claimed on Line 52 of Federal Form 1040.

The taxpayer lived in Louisiana during the first half of 2011, at which time John Greenly (grandson) attended St. John Junior High (7th grade), where qualifying expenses for the Louisiana School Expense Deduction (as provided by R.S. 47:297.10) were \$4,500 for tuition and fees, \$300 for school uniforms, \$275 for textbooks and other instructional materials, and \$195 for supplies.

James Greenly (grandson) received child care at a facility participating in the Quality Start Rating program in which it is rated as a 2-star facility. The federal child care credit from Federal Form 1040, Line 48, is \$600. The amount of Louisiana child care credit carried forward from 2007 through 2010 is \$33.

The amount of Louisiana school readiness credit carried forward from 2008 through 2010 is \$43.

James Greenly (grandson) is deaf. The taxpayer has a physician's statement certifying the disability.

Out-of-state purchases subject to Louisiana use tax total \$313.

Scenario 4 (continued)

Return:

Line 7 = (calculate)	Line 14 = (calculate)	Line 28 = 0	Line 44 = 39
Line 8 = (calculate)	Line 15 = (calculate)	Line 29 = (calculate)	Line 45 = (calculate)
Line 9 = (calculate)	Line 16 = (calculate)	Line 30 = (calculate)	Line 46 = (calculate)
Line 10A = 0	Line 17 = (calculate)	Line 31 = 0	Line 47 = 1,500
Line 10B = 0	Line 18 = (calculate)	Line 32 = (calculate)	Line 48 = (calculate)
Line 10C = 0	Line 19 = (calculate)	Line 33 = 0	Line 49 = 0
Line 10D = 7,300	Line 20 = 0	Line 34 = 0	Line 50 = 0
Line 10E = (calculate)	Line 20A = 0	Line 35 = 0	Line 51 = 0
Line 10F = (calculate)	Line 20B = 0	Line 36 = 0	Line 52 = 0
Line 11 = (calculate)	Line 21 = 0	Line 37 = 0	Line 53 = 0
Line 12 = (calculate)	Line 22 = 0	Line 38 = 0	Line 54 = 0
Line 13A = 600	Line 23 = 0	Line 39 = 0	Line 55 = 0
Line 13B = (calculate)	Line 24 = 0	Line 40 = 0	Line 56 = 0
Line 13C = 33	Line 25 = 1,500	Line 41 = 0	Line 57 = 0
Line 13D = (calculate)	Line 26 = 0	Line 42 = 100	Line 58 = 0
Line 13E = 43	Line 27 = 2,000	Line 43 = 200	

Nonresident and Part-Year Resident (NPR) Worksheet:

	Federal	Louisiana		Federal	Louisiana		Federal	Louisiana
Line 1 =	46,223	38,973	Line 12 = (calculate)	(calculate)		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 =	-	-	Line 15 =	(n/a)	(calculate)	Line 26 =	(n/a)	-
Line 5 =	-	-	Line 16 =	(n/a)	-	Line 27 =	(n/a)	-
Line 6 =	29,190	19,190	Line 17 =	(n/a)	-	Line 28 =	(n/a)	-
Line 7 =	-	-	Line 18 =	(n/a)	-	Line 29 =	(n/a)	(calculate)
Line 8 =	10,901	(n/a)	Line 19 =	(n/a)	14,987	Line 30 =	(n/a)	-
Line 9 =	-	-	Line 20 =	(n/a)	-	Line 31 =	(n/a)	-
Line 10 = (calculate)	(calculate)		Line 21 =	(n/a)	4,203	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:

Line 1D.....	= (calculate)	Line 5.....	= 0
Line 1E.....	= (calculate)	Line 6.....	= 0
Line 2A.....	= 0	Line 7.....	= 0
Line 2B.....	= 0	Line 8.....	= 0
Line 3A.....	= 1,786	Line 9.....	= 0
Line 3B.....	= (calculate)	Line 10.....	= (calculate)
Line 4: Bone Marrow (120).....	= 0		

Scenario 4 (continued)

Louisiana School Expense Deduction Worksheet:

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

Part II. (Complete necessary information.)

Part III. (Complete necessary information.)

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

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

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

NOTE: In this scenario, the Louisiana “Nonrefundable” Child Care Credit Worksheet and the Louisiana “Nonrefundable” School Readiness Credit Worksheet are needed to accurately complete the return. However, these worksheets should not be submitted for testing, nor should a taxpayer submit them with his/her return. Only the “refundable” credit worksheets (when applicable) should be included in the test samples and included in the filing of a taxpayer’s return.

Scenario 5**Filing Period:** Calendar Year 2011**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)**Telephone:** (n/a)**Personal Exemptions:** Yourself**Name Change:** no**Paid Preparer's ID:** (n/a)**Decedent Filing:** no**Paid Preparer's Tel#:** (n/a)**Spouse Decedent:** no**Amended Return:** no

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 \$12,468.

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

Barry Smith (son) received child care at Kids World (EIN 72-9264510) located at 1509 Louisa Street in New Orleans, LA 70001. The amount paid to Kids World for Barry's care was \$1,557. Also, the facility is participating in the Quality Start Rating program and is rated as a 4-star facility.

Return:

Line 7 =	0	Line 14 =	0	Line 28 =	0	Line 44 =	0
Line 8 =	0	Line 15 =	0	Line 29 =	(calculate)	Line 45 =	(calculate)
Line 9 =	0	Line 16 =	0	Line 30 =	(calculate)	Line 46 =	(calculate)
Line 10A =	0	Line 17 =	0	Line 31 =	0	Line 47 =	0
Line 10B =	0	Line 18 =	0	Line 32 =	(calculate)	Line 48 =	(calculate)
Line 10C =	0	Line 19 =	0	Line 33 =	0	Line 49 =	0
Line 10D =	0	Line 20 =	(calculate)	Line 34 =	0	Line 50 =	0
Line 10E =	0	Line 20A =	(calculate)	Line 35 =	200	Line 51 =	0
Line 10F =	0	Line 20B =	(calculate)	Line 36 =	0	Line 52 =	0
Line 11 =	0	Line 21 =	(calculate)	Line 37 =	0	Line 53 =	0
Line 12 =	0	Line 22 =	0	Line 38 =	0	Line 54 =	0
Line 13A =	0	Line 23 =	(calculate)	Line 39 =	0	Line 55 =	0
Line 13B =	0	Line 24 =	26	Line 40 =	0	Line 56 =	0
Line 13C =	0	Line 25 =	0	Line 41 =	0	Line 57 =	0
Line 13D =	0	Line 26 =	0	Line 42 =	0	Line 58 =	0
Line 13E =	0	Line 27 =	0	Line 43 =	0		

Nonresident and Part-Year Resident (NPR) Worksheet: (n/a)**Schedule F-NR:**

Line 1D.....	=	0	Line 5.....	=	0
Line 2: School Readiness Child Care			Line 6.....	=	0
Director and Staff (66F).....	=	2,540	Line 7.....	=	(calculate)
Line 3.....	=	0			
Line 4.....	=	0			

Scenario 5 (continued)

Schedule H-NR: (n/a)

Schedule G-NR: (n/a)

Louisiana School Expense Deduction Worksheet: (n/a)

Louisiana Refundable Child Care Credit Worksheet:

Line 1 (Complete necessary information.)
Line 2 (Complete necessary information.)
Line 3..... = (calculate)
Line 4..... = 12,468
Line 5..... = 12,468
Line 6..... = (calculate)
Line 7..... = 12,468
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..... = 1.5
Line 4..... = (calculate)
