

**Specifications and Test Scenarios
for
Form IT-540B-2D (2017)**

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(Only 4 scenarios will be required for the 2017 testing season.)

Differences between this document and last year's final version are marked as follows:

Changes

Additions

Deletions

General Requirements

The 2017 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 23 of this document and a **2-D barcode** as specified on Pages 24 through 36 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. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to Substitute.Inquiries@LA.gov.

Paper Requirements: All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end user 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 4 through 23 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** and positioned on Line 63 in Positions 76-80 of each page. The following are the numbers assigned to Form IT-540B-2D:

2017 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	61881
IT-540B-2D Return, Page 2	61882
IT-540B-2D Return, Page 3	61883
IT-540B-2D Return, Page 4	61884
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	61885
IT-540B-2D Schedule C-NR	61886
IT-540B-2D Schedule D-NR	61887
IT-540B-2D Schedule F-NR	61888
IT-540B-2D Schedules H-NR and I-NR	61889
IT-540B-2D Schedule J-NR (Page 1)	61890
IT-540B-2D Schedule J-NR (Page 2)	61891
IT-540B-2D School Expense Deduction Worksheet.....	61856
IT-540B-2D Refundable Child Care Credit Worksheet.....	61863
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61864

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 4, 6, 9, 12, 14, 16, 18, 20, 21, and 23 of this document. These marks must be printed as follows:

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



NOTE: Anchors are no longer being utilized on Form IT-540B-2D.

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

2017 Return / Schedule / Worksheet	Barcode
IT-540B-2D Return, Page 1	61881
IT-540B-2D Return, Page 2	61882
IT-540B-2D Return, Page 3	61883
IT-540B-2D Return, Page 4	61884
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	61885
IT-540B-2D Schedule C-NR	61886
IT-540B-2D Schedule D-NR	61887
IT-540B-2D Schedule F-NR	61888
IT-540B-2D Schedules H-NR and I-NR	61889
IT-540B-2D Schedule J-NR (Page 1)	61890
IT-540B-2D Schedule J-NR (Page 2)	61891
IT-540B-2D School Expense Deduction Worksheet.....	61856
IT-540B-2D Refundable Child Care Credit Worksheet.....	61863
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61864

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

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

- 2017 Nonresident and Part-Year Resident (NPR) Worksheet
- 2017 Louisiana School Expense Deduction Worksheet
- 2017 Louisiana Refundable Child Care Credit Worksheet
- 2017 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: All registration marks have been removed from the worksheets.

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 63 in Positions 76-80. 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....	61885
IT-540B-2D School Expense Deduction Worksheet.....	61856
IT-540B-2D Refundable Child Care Credit Worksheet.....	61863
IT-540B-2D Refundable School Readiness Credit Worksheet.....	61864

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:

- Reference Points (6):**
- 1 positioned on Line 20 in Position 6
 - 1 positioned on Line 20 in Position 80
 - 1 positioned on Line 34 in Position 25
 - 1 positioned on Line 57 in Position 6
 - 1 positioned on Line 58 in Position 49
 - 1 positioned on Line 61 in Position 80

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 (61881) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 6 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 8 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 10 Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 12 Position(s) 12	Alpha	1	Address Change Indicator	
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 16 Position(s) 19	Alpha	1	MSRA (Military Spouses Residency Relief Act) Indicator	
Line 18 Position(s) 19	Alpha	1	2015 Legislation Recovery Indicator	Format must be mmddyyyy. No punctuation allowed.
Line 18 Position(s) 37-44	Numeric	8	Taxpayer's Date of Birth	
Line 18 Position(s) 57-64	Numeric	8	Spouse's Date of Birth	
Line 26 Position(s) 10	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
Line 23 Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 23 Position(s) 52	Alpha	1	Self Exemption – 65 or over	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 23 Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 25 Position(s) 44	Alpha	1	Spouse Exemption	
Line 25 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 25 Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 24 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B
Line 32 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 51 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)

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

Exact Placement Specifications – IT-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:

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 34 in Position 54.
 - 1 positioned on Line 58 in Position 54.
 - 1 positioned on Line 61 in Position 80.

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 (**61882**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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) 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 8 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 7-14.
Line 10 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 69-77	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
Line 14 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

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments	
Line 18	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 20	Position(s) 73-77	Numeric	5	Return Line 10B	Federal Standard Deduction	
Line 22	Position(s) 71-77	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A .	
Line 24	Position(s) 50	Alpha	1	Foreign Tax Credit Indicator (Return Line 10D, Box 1)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by the foreign tax credit—see instructions. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 10D, Box 2)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by a federal disaster credit allowed by IRS—see instructions. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 70-77	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.	
Line 26	Position(s) 70-77	Numeric	8	Return Line 10E	Total Deductions – Add Lines 10C and 10D .	
Line 28	Position(s) 70-77	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9 .	
Line 30	Position(s) 69-77	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8 . If result is less than zero, enter zero "0".	
Line 32	Position(s) 70-77	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line 1	
Line 34	Position(s) 70-77	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits - Schedule C-NR, Line 8	
Line 36	Position(s) 70-77	Numeric	8	Return Line 14	Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12 . If the result is less than zero, enter zero "0".	
Line 39	Position(s) 74-77	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11	
Line 41	Position(s) 74-77	Numeric	4	Return Line 15A	Refundable Child Care Credit worksheet, Line 3	
Line 43	Position(s) 74-77	Numeric	4	Return Line 15B	Refundable Child Care Credit worksheet, Line 6	
Line 46	Position(s) 74-77	Numeric	5	Return Line 16	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4	
Line 47	Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a 5-star facility	Use "0" (zero) as the default.
Line 47	Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a 4-star facility	
Line 47	Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a 3-star facility	
Line 47	Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a 2-star facility	
Line 49	Position(s) 45-51	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.	
Line 49	Position(s) 71-77	Numeric	4	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (0.25).	
Line 51	Position(s) 71-77	Numeric	7	Return Line 18	Other Refundable Priority 2 Tax Credits – Schedule F-NR, Line 10	
Line 53	Position(s) 71-77	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines 15 and 16 through 18 . Do not include amounts on Lines 15A, 15B, and 17A.	

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 56 Position(s) 70-77	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits: - If Line 19 = Line 14, mark "0" (zero) on Line 20. - If Line 19 > Line 14, mark "0" (zero) on Line 20. - If Line 19 < Line 14, subtract Line 19 from Line 14 and enter result on Line 20.
Line 58 Position(s) 70-77	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits: - If Line 19 = Line 14, mark "0" (zero) on Line 21. - If Line 19 > Line 14, subtract Line 14 from Line 19 and enter result on Line 21. - If Line 19 < Line 14, mark "0" (zero) on Line 21.
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:

- Reference Points (2):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 5 in Position 36.
 - 1 positioned on Line 29 in Position 54.
 - 1 positioned on Line 58 in Position 38.
 - 1 positioned on Line 61 in Position 80.

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 (61883) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 7 Position(s) 70-77	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16
Line 10 Position(s) 70-77	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".
Line 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—No use tax due.	One or the other of these indicators must be marked. Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.
Line 14 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.	
Line 12 Position(s) 70-77	Numeric	8	Return Line 24A	Consumer Use Tax worksheet, Line 3
Line 14 Position(s) 70-77	Numeric	8	Return Line 24	Consumer Use Tax worksheet, Line 2
Line 16 Position(s) 70-77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines 23 and 24.
Line 19 Position(s) 71-77	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line 21
Line 21 Position(s) 71-77	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I-NR, Line 6
Line 23 Position(s) 71-77	Numeric	7	Return Line 28	Amount of Louisiana Tax Withheld for 2017
Line 25 Position(s) 71-77	Numeric	7	Return Line 29	Amount of Credit Carried Forward from 2016
Line 27 Position(s) 71-77	Numeric	7	Return Line 30	Paid by Composite Partnership Filing

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 29 Position(s) 71-77	Numeric	7	Return Line 31	Amount of Estimated Payments for 2017
Line 31 Position(s) 71-77	Numeric	7	Return Line 32	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 33	Total Refundable Tax Credits and Payments – Add Lines 26 – 32 .
Line 36 Position(s) 71-77	Numeric	7	Return Line 34	Overpayment: - If Line 33 = Line 25 , mark “0” (zero) on Lines 34 – 41 and go to Line 42 . - If Line 33 > Line 25 , subtract Line 25 from Line 33 and enter result on Line 34 . - If Line 33 < Line 25 , mark “0” (zero) on Lines 34 – 40 and go to Line 41 .
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 35)	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 35	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 36	Adjusted Overpayment: - If Line 35 = Line 34 , mark “0” (zero) on Lines 36 – 41 and go to Line 42 . - If Line 35 > Line 34 , mark “0” (zero) on Lines 36 – 40 , subtract Line 34 from Line 35 , and enter result on Line 41 . - If Line 35 < Line 34 , subtract Line 35 from Line 34 and enter on Line 36 .
Line 42 Position(s) 71-77	Numeric	7	Return Line 37	Total Donations – Schedule D-NR, Line 24 (Must not be greater than Line 36 .)
Line 45 Position(s) 71-77	Numeric	7	Return Line 38	Subtotal – Subtract Line 37 from Line 36 .
Line 47 Position(s) 71-77	Numeric	7	Return Line 39	Amount Credited to 2017
Line 50 Position(s) 71-77	Numeric	7	Return Line 40	Amount to be Refunded – Subtract Line 39 from Line 38 .
Line 51 Position(s) 57	Numeric	1	Refund Option (Return Line 40)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank.
Line 55 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank.
Line 55 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank.
Line 55 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.— Yes	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank.
Line 55 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S. — No	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank.
Line 57 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) If not applicable, leave blank.
Line 57 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank.

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:

- Reference Points (3):**
- 1 positioned on Line 16 in Position 50.
 - 1 positioned on **Line 55** in Position 27.
 - 1 positioned on Line 61 in Position 80.

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 (**61884**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 41	Amount Owed: - If Line 33 < Line 25, subtract Line 33 from Line 25 and enter result on Line 41. - Else, if Line 35 > Line 34, subtract Line 34 from Line 35 and enter result on Line 41. - Else, if Line 38 > 0, enter "0" on Lines 41 – 49. - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42.
Line 10 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 43	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 44	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 45	Interest – Interest Calculation worksheet, Line 5
Line 18 Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 20 Position(s) 71-77	Numeric	7	Return Line 47	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 22 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 48)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 22 Position(s) 71-77	Numeric	7	Return Line 48	Underpayment Penalty for Tax Due – See Form R-210NR.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 24 Position(s) 71-77	Numeric	7	Return Line 49	Balance Due Louisiana – Add Lines 41 – 48.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2018) Position 28: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) Position 29: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110".
Line 43 Position(s) 26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. Position 27: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. Position 28: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0. Position 29: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 43 are zero, mark "1001".
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
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 49 = 0, print: PO BOX 3440 If Line 49 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 49 = 0, print: BATON ROUGE LA 70821-3440 If Line 49 > 0, print: BATON ROUGE LA 70821-3550

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 13 in Position 58.
 - 1 positioned on Line 23 in Position 58.
 - 1 positioned on Line 44 in Position 58.
 - 1 positioned on Line 61 in Position 80

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 (61886) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 C-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 C-NR, Line 1D	Total Number of Qualifying Individuals (with certain disabilities)
Line 13 Position(s) 74-77	Numeric	4	Schedule C-NR, Line 1E	Multiply Line 1D by \$72.
Line 21 Position(s) 72-77	Numeric	6	Schedule C-NR, Line 2A	Value of Computer/Technological Equipment Donated
Line 23 Position(s) 72-77	Numeric	6	Schedule C-NR, Line 2B	Multiply Line 2A by 29% (0.29).
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Eligible Federal Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule C-NR, Line 3B	Multiply Line 3A by 7% (0.7). (Limited to \$18)
Line 33 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 5	Enter amount of credit allowed. See instructions.
Line 37 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 37 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 6	Enter amount of credit allowed. See instructions.

Printed Variable Data Fields – IT-540B-2D Schedule C-NR – continued				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 39 Position(s) 55-57	Numeric	3	(Nonrefundable Priority 1 Credit Code (Schedule G-NR, Line 7))	Enter 3-digit credit code. If not applicable, leave blank.
Line 39 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 7	Enter amount of credit allowed. See instructions.
Line 41 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 8	Total Nonrefundable Tax Priority 1 Credits – Add Lines 1E , 2B , 3B , and 4 – 7 .

NOTE: There are additional printed variable data fields on Schedule C-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 D-NR

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

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 14 in Position 47.
 - 1 positioned on Line 53 in Position 45.
 - 1 positioned on Line 61 in Position 80.

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 (61887) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 D-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 14 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line 36
Line 18 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
Line 20 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 4	START Program
Line 24 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 6	Louisiana Cancer Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 8	Louisiana Food Bank Association
Line 32 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 34 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 36 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 11	American Red Cross
Line 38 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 12	Louisiana National guard Honor Guard for Military Funerals
Line 18 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 13	Louisiana Youth Leadership Seminar Corporation
Line 20 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 14	Lighthouse for the Blind in New Orleans
Line 22 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 15	Louisiana Association for the Blind
Line 24 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 16	Louisiana Center for the Blind
Line 26 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 17	Affiliated Blind of Louisiana, Inc.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 28 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18	Louisiana State Troopers Charities, Inc.
Line 30 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 19	Friends of Palmetto State Park
Line 32 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 20	The American Rose Society
Line 34 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 21	The Extra Mile
Line 36 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 22	Louisiana Naval War Memorial Commission
Line 38 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 23	Children's Therapeutic Services at the Emerge Center
Line 41 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 24	Total Donations – Add Lines 2 – 23 . This amount cannot be greater than Line 1 .

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 51.
 - 1 positioned on Line 37 in Position 55.
 - 1 positioned on Line 57 in Position 10.
 - 1 positioned on Line 61 in Position 80.

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 (**61888**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 22 Position(s) 73-77	Numeric	5	Schedule F-NR, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72).
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 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	Enter amount of credit allowed. See instructions.
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 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	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 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	Enter amount of credit allowed. See instructions.
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 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	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.

Printed Variable Data Fields – IT-540B-2D Schedule F-NR – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 35 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.	
Line 42 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.	
Line 42 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.	
Line 44 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 7A	Enter the LDR State Certification Number from Form R-6135.	
Line 46 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.	
Line 46 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 8	Enter amount of credit allowed. See instructions.	
Line 48 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.	
Line 50 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 9)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.	
Line 50 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 9	Enter amount of credit allowed. See instructions.	
Line 52 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 9A	Enter the LDR State Certification Number from Form R-6135.	
Line 54 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 10	Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9.	

NOTE: There are additional printed variable data fields on Schedule F-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 H-NR and Schedule I-NR

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 21 in Position 59.
 - 1 positioned on Line 30 in Position 59.
 - 1 positioned on Line 46 in Position 58.
 - 1 positioned on Line 61 in Position 80.

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 (61889) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 Schedules H-NR and I-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) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 23	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 25	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.
Line 34	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 34	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 36	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 36	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 38	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 38	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 40	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 40	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
Line 42	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 42	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 44	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines 1 – 5.

NOTE: There are additional printed variable data fields on Schedule I-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 J-NR (Page 1)

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 58.
 - 1 positioned on Line 23 in Position 63.
 - 1 positioned on Line 41 in Position 58.
 - 1 positioned on Line 61 in Position 80.

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 (**61890**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 J-NR (Page 1)					
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 11 Position(s) 73-77	Numeric	4	Schedule J-NR, Line 1	Federal Child Care Credit	
Line 13 Position(s) 73-77	Numeric	4	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 15 Position(s) 73-77	Numeric	4	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.	
Line 18 Position(s) 73-77	Numeric	4	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 19 Position(s) 28	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J-NR, Line 4)	Number of dependents who attended a 5-star facility	Use "0" (zero) as the default.
Line 19 Position(s) 35	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J-NR, Line 4)	Number of dependents who attended a 4-star facility	
Line 19 Position(s) 42	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J-NR, Line 4)	Number of dependents who attended a 3-star facility	
Line 19 Position(s) 49	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J-NR, Line 4)	Number of dependents who attended a 2-star facility	

Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1) – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 21 Position(s) 73-77	Numeric	7	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
Line 28 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.
Line 30 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 7	Enter amount of credit allowed. See instructions.
Line 32 Position(s) 55-57	Numeric	3	(Nonrefundable Priority 3 Credit Code Schedule J-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 8	Enter amount of credit allowed. See instructions.
Line 34 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 9	Enter amount of credit allowed. See instructions.
Line 36 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 10	Enter amount of credit allowed. See instructions.
Line 38 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 11	Enter amount of credit allowed. See instructions.

NOTE: There are additional printed variable data fields on Schedule J-NR (Page 1) that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they **MUST** be completed when applicable.

Exact Placement Specifications – IT-540-2D Schedule J-NR (Page 2)

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 62.
 - 1 positioned on Line 31 in Position 10.
 - 1 positioned on Line 31 in Position 55.
 - 1 positioned on Line 61 in Position 80.

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 (61891) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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 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 13 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code.
Line 13 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code.
Line 17 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code.
Line 21 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code.
Line 25 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

NOTE: There are additional printed variable data fields on Schedule J-NR (Page 2) 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 31-39** 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 and may differ from software developer ID for the form that is assigned by LDR.
- **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 **61881** 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 26 through 36 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. .

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 (See Appendix 1 of the 2-D Bar Coding Standards .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is LA .
4	Numeric	5	Description	Value is 61881 .
5	Numeric	1	Specification Version	Value is 0 .
6	Alphanumeric	10	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) assigned by LDR, which may differ from the software developer ID in Field 2 above
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	Alpha	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alpha	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alpha	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alpha	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alpha	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alpha	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alpha	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alpha	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alpha	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alpha	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 (mmddyyyy) – Example: 12312017

Government Specific Data (continued)

IT-540B-2D Return (Page 1) – continued					
Field No.	Field Type	Max. Field Length	Field Name	Comments	
24	Numeric	5	Form ID Number	Form ID Number -- 61881	
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.	
26	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.	
27	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
28	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.	
29	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
30	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
31	Binary	1	MSRA	Mark "1" for MSRA (Military Spouses Residency Relief Act). Mark "0" if not applicable.	
32	Binary	1	2015 Legislation Recovery Indicator	Mark "1" for 2015 Legislation Recovery. Mark "0" if not applicable.	
33	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
34	Numeric	8	Spouse's Date of Birth		
35	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)	
36	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	NOTE: Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.
37	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	
38	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	
39	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	
40	Numeric	2	Dependents	Line 6C, total number of dependents	
41	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed	

Government Specific Data (continued)

IT-540B-2D Return (Page 2)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
42	Numeric	5	W-2 Wages	If "1" is marked in Field 43 , enter the wages from the W-2(s). If "0" is marked in Field 43 , leave blank.
43	Binary	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 13 should be left blank and Line 14 must be "0.") Mark "0" if federal return is required.
44	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
45	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
46	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
47	Numeric	7	Return Line 10A	Federal Itemized Deductions
48	Numeric	5	Return Line 10B	Federal Standard Deduction
49	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A.
50	Binary	1	Federal Foreign Tax Credit Indicator (Return Line 10D, Box 1)	Mark "1" if federal income tax has been decreased by the foreign Tax credit (Line 10D). Mark "0" if not applicable.
51	Binary	1	Federal Disaster Credit Indicator (Return Line 10D, Box 2)	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 10D). Mark "0" if not applicable.
52	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.
53	Numeric	8	Return Line 10E	Total Deductions – Add Lines 10C and 10D.
54	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9.
55	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8. If less than zero, enter "0" (zero).
56	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line I
57	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits – Schedule C-NR, Line 8
58	Numeric	8	Return Line 14	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12.
59	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11
60	Numeric	4	Return Line 15A	Refundable Child Care Credit worksheet, Line 3
61	Numeric	4	Return Line 15B	Refundable Child Care Credit worksheet, Line 6
62	Numeric	5	Return Line 16	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4

Government Specific Data (continued)

IT-540B-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
63	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a 5-star facility
64	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a 4-star facility
65	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a 3-star facility
66	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a 2-star facility
67	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
68	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (.25).
69	Numeric	7	Return Line 18	Other Refundable Priority 2 Credits, Schedule F-NR, Line 10
70	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines 15 and 16 – 18 . (Do not include amounts on Lines 15A,15B, and 17A.)
71	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 20 . - If Line 19 > Line 14 , mark "0" (zero) on Line 20 . - If Line 19 < Line 14 , subtract Line 19 from Line 14 and enter result on Line 20 .
72	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 21 . - If Line 19 > Line 14 , subtract Line 14 from Line 19 and enter result on Line 21 . - If Line 19 < Line 14 , mark "0" (zero) on Line 21 .
IT-540B-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
73	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16
74	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax. Subtract Line 22 from Line 20. If result is less than zero, enter "0" (zero).
75	Numeric	1	Consumer Use Tax Indicator (Return Line 24)	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax is due. Mark "2" if amount due from the Consumer Use Tax worksheet, Line 2.
73	Numeric	8	Return Line 24A	Consumer Use Tax worksheet, Line 3
76	Numeric	8	Return Line 24	Consumer Use Tax worksheet, Line 2
77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines 23 and 24.
78	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line 21
79	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I-NR, Line 6
80	Numeric	7	Return Line 28	Louisiana Tax Withheld for 2017
81	Numeric	7	Return Line 29	Credit Carried Forward from 2016

Government Specific Data (continued)

IT-540B-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
82	Numeric	7	Return Line 30	Amount Paid by Composite Partnership Filing
83	Numeric	7	Return Line 31	Amount of Estimated Payments for 2017
84	Numeric	7	Return Line 32	Amount Paid with Extension Request
85	Numeric	7	Return Line 33	Total Refundable Tax Credits and Payments – Add Lines 26 – 32 .
86	Numeric	7	Return Line 34	Overpayment: - If Line 33 = Line 25 , mark “0” (zero) on Lines 34 – 41 and go to Line 42 . - If Line 33 > Line 25 , subtract Line 25 from Line 33 and enter result on Line 34 . - If Line 33 < Line 25 , mark “0” (zero) on Lines 34 – 40 and go to Line 41 .
87	Binary	1	Farmer Indicator (Return Line 35)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 35 . Mark “0” if not applicable.
88	Numeric	7	Return Line 35	Underpayment Penalty for Estimated Tax – See Form R-210NR.
89	Numeric	7	Return Line 36	Adjusted Overpayment: - If Line 35 = Line 34 , mark “0” (zero) on Lines 36 – 41 and go to Line 42 . - If Line 35 > Line 34 , mark “0” (zero) on Lines 36 – 40 , subtract Line 34 from Line 35 , and enter result on Line 41 . - If Line 35 < Line 34 , subtract Line 35 from Line 34 and enter on Line 36 .
90	Numeric	7	Return Line 37	Total Donations – Schedule D-NR, Line 24 (Must not be greater than Line 36 .)
91	Numeric	7	Return Line 38	Subtotal – Subtract Line 37 from 36 .
92	Numeric	7	Return Line 39	Amount of Overpayment Credited to 2018
93	Numeric	1	Refund Option (Return Line 40)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank.
94	Numeric	7	Return Line 40	Amount to be Refunded – Subtract Line 39 from Line 38 .
95	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark “1” if checking. Mark “2” if savings. If not applicable, leave blank.
96	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. If not applicable, leave blank.
97	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) If not applicable, leave blank.
98	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank.

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 41	Amount Owed: - If Line 33 < Line 25, subtract Line 33 from Line 25 and enter result on Line 41. - Else, if Line 35 > Line 34, subtract Line 34 from Line 35 and enter result on Line 41. - Else, if Line 38 > 0, enter "0" on Lines 41 – 49. - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42.
100	Numeric	7	Return Line 42	Additional Donation to Military Family Assistance Fund
101	Numeric	7	Return Line 43	Additional Donation to Coastal Protection and Restoration Fund
102	Numeric	7	Return Line 44	Additional Donation to Louisiana Food Bank Association
103	Numeric	7	Return Line 45	Interest – Interest Calculation Worksheet, Line 5
104	Numeric	7	Return Line 46	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
105	Numeric	7	Return Line 47	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
106	Binary	1	Farmer Indicator (Return Line 48)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked Mark "0" if not applicable.
107	Numeric	7	Return Line 48	Underpayment Penalty for Tax Due – See Form R-210NR.
108	Numeric	7	Return Line 49	Balance Due Louisiana – Add Lines 41 – 48.
109	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2018) 2 nd Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) 3 rd Digit: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110".
110	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. 2 nd Digit: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. 3 rd Digit: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0. 4 th Digit: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 44 are zero, mark "1001".

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
111	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
112	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_
444	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
442	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.

IT-540-2D Schedule C-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
113	Numeric	2	Schedule C-NR, Line 1D	Total Number of Qualifying Individuals
114	Numeric	4	Schedule C-NR, Line 1E	Multiply Line 1D by \$72.
115	Numeric	6	Schedule C-NR, Line 2A	Value of Computer/Technological Equipment Donated
116	Numeric	6	Schedule C-NR, Line 2B	Multiply Line 2A by 29% (0.29).
117	Numeric	7	Schedule C-NR, Line 3A	Certain Federal Tax Credits
118	Numeric	2	Schedule C-NR, Line 3B	Multiply Line 3A by 7% (0.7). (Limited to \$18)
119	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4)	Enter 3-digit credit code.
120	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
121	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 5)	Enter 3-character credit code.
122	Numeric	7	Schedule C-NR, Line 5	Enter amount of credit allowed. See instructions.
123	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 6)	Enter 3-character credit code.
124	Numeric	7	Schedule C-NR, Line 6	Enter amount of credit allowed. See instructions.
125	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 7)	Enter 3-digit credit code.
126	Numeric	7	Schedule C-NR, Line 7	Enter amount of credit allowed. See instructions.
127	Numeric	7	Schedule C-NR, Line 8	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 7.

Government Specific Data (continued)

IT-540-2D Schedule D-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
128	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line 36
129	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
130	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
131	Numeric	5	Schedule D-NR, Line 4	START Program
132	Numeric	5	Schedule D-NR, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
133	Numeric	5	Schedule D-NR, Line 6	Louisiana Cancer Trust Fund
134	Numeric	5	Schedule D-NR, Line 7	Louisiana Pet Overpopulation Advisory Council
135	Numeric	5	Schedule D-NR, Line 8	Louisiana Food Bank Association
136	Numeric	5	Schedule D-NR, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
137	Numeric	5	Schedule D-NR, Line 10	Louisiana Association of United Ways / LA 2-1-1
138	Numeric	5	Schedule D-NR, Line 11	American Red Cross
139	Numeric	5	Schedule D-NR, Line 12	Louisiana National Guard Honor Guard for Military Funerals
140	Numeric	5	Schedule D-NR, Line 13	Louisiana Youth Leadership Seminar Co.
141	Numeric	5	Schedule D-NR, Line 14	Lighthouse for the Blind in New Orleans
142	Numeric	5	Schedule D-NR, Line 15	Louisiana Association for the Blind
143	Numeric	5	Schedule D-NR, Line 16	Louisiana Center for the Blind
144	Numeric	5	Schedule D-NR, Line 17	Affiliated Blind of Louisiana, Inc.
145	Numeric	5	Schedule D-NR, Line 18	Louisiana State Troopers Charities, Inc.
146	Numeric	5	Schedule D-NR, Line 19	Friends of Palmetto State Park.
147	Numeric	5	Schedule D-NR, Line 20	The American Rose Society
148	Numeric	5	Schedule D-NR, Line 21	The Extra Mile
149	Numeric	5	Schedule D-NR, Line 22	Louisiana Naval War Memorial Commission
150	Numeric	5	Schedule D-NR, Line 23	Children's Therapeutic Services at the Emerge Center
151	Numeric	7	Schedule D-NR, Line 24	Total Donations – Add Lines 2 – 23 . This amount cannot be more than Line 1 .

IT-540B-2D Schedule F-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
152	Numeric	5	Schedule F-NR, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72).
153	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
154	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.
155	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
156	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.

Government Specific Data (continued)

IT-540B-2D Schedule F-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
157	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
158	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
159	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
160	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.
161	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
162	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.
163	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
164	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.
165	Alphanumeric	26	Schedule F-NR, Line 7A	Enter the LDR State Certification Number from Form R-6135.
166	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
167	Numeric	7	Schedule F-NR, Line 8	Enter amount of credit allowed. See instructions.
168	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.
169	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 9)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
170	Numeric	7	Schedule F-NR, Line 9	Enter amount of credit allowed. See instructions.
171	Alphanumeric	26	Schedule F-NR, Line 9A	Enter the LDR State Certification Number from Form R-6135.
172	Numeric	7	Schedule F- NR, Line 10	Other Refundable Priority 2 Credits – Add Lines 1D and 2 – 9 .
IT-540B-2D Schedule H-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
173	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
174	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
175	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2 .
IT-540B-2D Schedule I-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
176	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code.
177	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.
178	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line2)	Enter 3-character credit code.

Government Specific Data (continued)

IT-540B-2D Schedule I-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
179	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
180	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code.
181	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
182	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code.
183	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
184	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code.
185	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
186	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines 1 – 5.
IT-540B-2D Schedule J-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
187	Numeric	4	Schedule J-NR, Line 1	Federal Child Care Credit
188	Numeric	4	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
189	Numeric	4	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
190	Numeric	4	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
191	Numeric	2	Number of Qualified Dependents—5-Star Schedule J-NR, Line 4	Number of dependents who attended a 5-star facility
192	Numeric	2	Number of Qualified Dependents—4-Star Schedule J-NR, Line 4	Number of dependents who attended a 4-star facility
193	Numeric	2	Number of Qualified Dependents—3-Star Schedule J-NR, Line 4	Number of dependents who attended a 3-star facility
194	Numeric	2	Number of Qualified Dependents—2-Star Schedule J-NR, Line 4	Number of dependents who attended a 2-star facility
195	Numeric	4	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
196	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-character credit code.
197	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.
198	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 7)	Enter 3-character credit code.
199	Numeric	7	Schedule J-NR, Line 7	Enter amount of credit allowed. See instructions.

Government Specific Data (continued)

IT-540B-2D Schedule J-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
200	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 8)	Enter 3-character credit code.
201	Numeric	7	Schedule J-NR, Line 8	Enter amount of credit allowed. See instructions.
202	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 9)	Enter 3-character credit code.
203	Numeric	7	Schedule J-NR, Line 9	Enter amount of credit allowed. See instructions.
204	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 10)	Enter 3-character credit code.
205	Numeric	7	Schedule J-NR, Line 10	Enter amount of credit allowed. See instructions.
206	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11)	Enter 3-character credit code.
207	Numeric	7	Schedule J-NR, Line 11	Enter amount of credit allowed. See instructions.
208	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code.
209	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
210	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number from Form R-6135.
211	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code.
212	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
213	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number from Form R-6135.
214	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code.
215	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions.
216	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number from Form R-6135.
217	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code.
218	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions.
219	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number from Form R-6135.
220	Numeric	7	Schedule J-NR, Line 16	Total Nonrefundable Tax Credits – Add Lines 2 – 15.
Trailer				
221	Indicates the end of the data file. Value is *EOD*.			

Submission of Test Samples:

Hardcopy samples of the following must be submitted:

- For testing of the 3-of-9 barcodes and the placement of the variable data fields, submit one (1) sample of the following with all printed variable data fields fully filled:
 - IT-540B-2D Return (4 pages)
 - Schedule C-NR
 - Schedule D-NR
 - Schedule F-NR
 - Schedules H-NR and I-NR
 - Schedule J-NR (2 pages)
 - Nonresident and Part-Year Resident (NPR) Worksheet
 - Louisiana School Expense Deduction Worksheet
 - Louisiana Refundable Child Card Credit Worksheet
 - Louisiana Refundable School Readiness Credit Worksheet
- For testing of the 2-D barcodes and printed variable data accuracy, submit four (4) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 38 through 75 of this document. Only the returns, schedules, and worksheets as given in the scenarios should be submitted. Please do not send any additional supporting documents as they are not needed for the purpose of this test and will cause the unnecessary handling of sorting through and discarding of the additional documents.

Testing of Form IT-540B-2D will begin **December 29, 2017**. All first submissions of test documents must be submitted to the department on or before January 15, 2018. Test submissions should be sent to:

Attention: Forms Management Unit
Tax Administration Division
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 the e-mail address Substitute.Inquiries@LA.gov.

TEST SCENARIO 1

IT-540B-2D (Page 1 of 4)
**2017 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name
 Change

Decedent Filing **CRUELLA DE VIL**

Taxpayer SSN **000000014**

Spouse
 Decedent

Spouse SSN

Address Change **10098 LOUISIANA ST**

Amended Return **WAVELAND**

MS 39520-7342

Telephone **2252190000**

NOL Carryback **MSRA**

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery

02191967

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

6 EXEMPTIONS:

Enter a "1" in box if **single**.

6A Yourself

65 or older

Blind

Total of 6A & 6B **1**

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

6B Spouse

65 or older

Blind

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying widow(er)**.

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c.

6C **0**

Dependent First and Last Name

Social Security Number

Relationship to you

Birth Date (mm/dd/yyyy)

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D **1**



FOR OFFICE USE ONLY

Field Flag

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61881

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	70274
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	64274
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	9146
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2 X 10D	10708
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	10708
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	9794
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0".	11	54480
12	YOUR LOUISIANA INCOME TAX	12	1937
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	0
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	1937
15	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11	15	0
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	0
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	0
16	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDITS – From Refundable School Readiness Credit Worksheet, Line 4	16	0
	5 0 4 0 3 0 2 0		
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A 0	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	0
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.	19	0
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	20	1937
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	21	0



Social Security Number 000000014

22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	22	0
23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero or you are not required to file a federal return, enter zero "0".	23	1937
24	CONSUMER USE TAX for purchases on or after April 1, 2016 <input checked="" type="checkbox"/> No use tax due.		
	Amount from the Consumer Use Tax Worksheet,	24	0
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	1937
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27	200
28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	30	0
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2017	31	0
32	AMOUNT PAID WITH EXTENSION REQUEST	32	2000
33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33	2200
34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41.	34	263
35	UNDERPAYMENT PENALTY – If you are a farmer, mark the box. <input checked="" type="checkbox"/>	35	46
36	ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41.	36	217
37	TOTAL DONATIONS – From Schedule D-NR, Line 24	37	0
38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	217
39	AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX CREDIT	39	217
40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check. REFUND	40	0

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number



DE V

Social Security Number 000000014

AMOUNTS DUE LOUISIANA

41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25 and enter the balance here.	41	0
42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	0
43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	0
44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	0
45	INTEREST	45	0
46	DELINQUENT FILING PENALTY	46	0
47	DELINQUENT PAYMENT PENALTY	47	0
48	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	48	0
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48.	49	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

The 2-D barcode must be inserted within this area.

Status 100

Contribution and Donation 0000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶				Firm's EIN ▶	
	Firm's Address ▶				Telephone ▶	

Name
DE V

Individual Income Tax Return
Calendar year return due 5/15/2018

Mail to: Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

SSN, PTIN, or FEIN
of paid preparer



*** Schedule G omitted on purpose ***

SCHEDULE H-NR – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	10208
2	Enter the amount of federal disaster credits allowed by IRS.	2	500
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3	10708

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
1	INVENTORY TAX	50F	1	100
2	AD VALOREM NATURAL GAS	51F	2	100
3			3	0
4			4	0
5			5	0
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540B-2D, Line 27.		6	200



2017 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	58,400	58,400
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	16,000	10,000
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	74,400	68,400
11	Total Adjustments to Income	4,126	4,126
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	70,274	64,274

2017 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		64,274

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31.		0
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		64,274



TEST SCENARIO 2

IT-540B-2D (Page 1 of 4)
**2017 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name Change
 Decedent Filing **PETER PAN** Taxpayer SSN **00000015**
 Spouse Decedent **X TINKER BELL** Spouse SSN **00000016**
 Address Change **PO BOX 321**
 Amended Return **WILSON TX 79381-0321** Telephone
 NOL Carryback **MSRA** Taxpayer DOB **10011960** Spouse DOB **08161965**
 2015 Legislation Recovery **X**

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

6 EXEMPTIONS:

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- 2** Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
- If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.

6A <input checked="" type="checkbox"/> Yourself	65 or older	Blind	Total of 6A & 6B 2
6B <input checked="" type="checkbox"/> Spouse	65 or older	Blind	

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C 3**

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
<u>MICHAEL DARLING</u>	<u>000-00-0017</u>	<u>SON</u>	<u>09/03/2000</u>
<u>JOHN DARLING</u>	<u>000-00-0018</u>	<u>SON</u>	<u>08/01/2009</u>
<u>WENDY DARLING</u>	<u>000-00-0019</u>	<u>DAUGHTER</u>	<u>07/06/2010</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C **6D 5**



FOR OFFICE USE ONLY

Field Flag

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61881

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	174422
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	84922
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	4868
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	20000
10B	FEDERAL STANDARD DEDUCTION	10B	12700
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	7300
10D	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 X 2 10D	24421
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	31721
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	15442
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0".	11	69480
12	YOUR LOUISIANA INCOME TAX	12	2162
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	429
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	1733
15	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11	15	0
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	0
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	0
16	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDITS – From Refundable School Readiness Credit Worksheet, Line 4 5 0 4 0 3 0 2 0	16	0
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A 100	17	25
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	500
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.	19	525
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	20	1208
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	21	0



PAN

Social Security Number 000000015

22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	22	1638
23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero or you are not required to file a federal return, enter zero "0".	23	0
24	CONSUMER USE TAX for purchases on or after April 1, 2016		
	No use tax due.		
	<input checked="" type="checkbox"/> Amount from the Consumer Use Tax Worksheet.	24	175
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	175
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27	200
28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	30	0
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2017	31	500
32	AMOUNT PAID WITH EXTENSION REQUEST	32	0
33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33	700
34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41.	34	525
35	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	35	25
36	ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41.	36	500
37	TOTAL DONATIONS – From Schedule D-NR, Line 24	37	275
38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	225
39	AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX	39	150
40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	40	75

REFUND 3

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number 063215678

Account Number 0809815673



PAN

Social Security Number 000000015

AMOUNTS DUE LOUISIANA

41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25 and enter the balance here.	41	0
42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	0
43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	0
44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	0
45	INTEREST	45	0
46	DELINQUENT FILING PENALTY	46	0
47	DELINQUENT PAYMENT PENALTY	47	0
48	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	48	0
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48.	49	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

The 2-D barcode must be inserted within this area.

Status 110

Contribution and Donation 1000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name >			Firm's EIN >	
	Firm's Address >			Telephone >	

Name
PAN

Individual Income Tax Return
Calendar year return due 5/15/2018

Mail to: Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C-NR – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

	Deaf	Loss of Limb	Mentally incapacitated	Blind	1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	100
2B	Multiply Line 2A by 29 percent.	2B	29

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	500
3B	Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	18

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code	Amount of Credit Claimed	
4	PREMIUM TAX	100	4	82
5	BONE MARROW	120	5	125
6	QUALIFIED PLAYGROUNDS	150	6	95
7	DONATIONS OF MATERIALS, EQUIP., ADVISORS,	175	7	80
TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7.				
8	Also, enter this amount on Form IT-540B-2D, Line 13.		8	429



SCHEDULE F-NR – 2017 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of Issue _____
 or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D Enter the amount of the credit for fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1D 0

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
2 _____	2	0
3 _____	3	0
4 _____	4	0
5 _____	5	0
6 _____	6	0

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
7. Musical and Theatrical Production	62F	7 500
7A: 0123456789A0123456789B0123		
8. Musical and Theatrical Production	62F	8 0
8A.		
9. Musical and Theatrical Production	62F	9 0
9A.		
10. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 18.	10	500



*** Schedule G omitted on purpose ***

SCHEDULE H-NR – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	0
2	Enter the amount of federal disaster credits allowed by IRS.	2	0
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3	0

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
1	INVENTORY CREDIT	50F	1	165
2	AD VALOREM NATURAL GAS	51F	2	35
3			3	0
4			4	0
5			5	0
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540B-2D, Line 27.		6	200



SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	600
2	2017 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	25
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	3	0
4	2017 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	13
	5 0 4 0 3 0 2 1		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	5	0

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
6	RECYCLING CREDIT	210	6	200
7	INVENTORY TAX CR. CARRIED FORWARD AND ITP	218	7	400
8			8	0
9			9	0
10			10	0
11			11	0



SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

	Credit Description	Credit Code		Amount of Credit Claimed
12	MOTION PICTURE INVESTMENT	251	12	1000
12A	12345678901234567890123456			
13			13	0
13A				
14			14	0
14A				
15			15	0
15A				
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on IT-540B-2D, Line 22.		16	1638



2017 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	75,000	
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.	29,000	29,000
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	67,422	67,422
8	Social Security benefits		
9	Other income	3,000	3,000
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	174,422	99,422
11	Total Adjustments to Income		
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	174,422	99,422

2017 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		99,422

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: JP MORGAN CHASE		6,000
22	Native American Income		
23	START Savings Program Contribution		3,000
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,500
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31.		14,500
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		84,922



2017 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name PETER PAN	Your Social Security Number 00000015
-------------------------------	--

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A	MICHAEL DARLING	AIRLINE HIGH SCHOOL			X
B	JOHN DARLING	PROVIDENCE CLASSICAL	X		
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees		8,000				
School Uniforms	200	300				
Textbooks, or Other Instructional Materials	450	1,300				
Supplies	350	300				
Total (add amounts in each column)	1,000	9,900				
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.	500	5,000				

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total Elementary and Secondary School Tuition Deduction .	\$ 5,000
Enter the total Educational Expenses for Home-Schooled Children Deduction .	\$
Enter the total Educational Expenses for a Quality Public Education Deduction .	\$ 500
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$ 5,500



TEST SCENARIO 3

IT-540B-2D (Page 1 of 4)
**2017 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name
 Change

Decedent
 Filing **YOGI BEAR**

Taxpayer SSN **00000020**

Spouse
 Decedent

Spouse SSN **00000021**

Address
 Change **298 15TH ST**

Amended
 Return **X PORT ARTHUR**

TX 77640-4166

Telephone **4095550000**

NOL
 Carryback **MSRA**

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery

07181951

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

6 EXEMPTIONS:

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

3

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying widow(er)**.

6A	<input checked="" type="checkbox"/>	Yourself	<input checked="" type="checkbox"/>	65 or older	Blind
6B		Spouse		65 or older	Blind

Total of
 6A & 6B **2**

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c.

6C 1

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
BOOBOO BEAR	000-00-0022	SON	11/25/2001

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C **6D 3**



FOR OFFICE USE ONLY

Field Flag

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61881

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	1508749
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	170249
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1128
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	87238
10B	FEDERAL STANDARD DEDUCTION	10B	7600
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	79638
10D	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2 X 10D	535534
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	615172
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	69391
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0".	11	100858
12	YOUR LOUISIANA INCOME TAX	12	4786
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	268
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	4518
15	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11	15	0
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	0
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	0
16	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDITS – From Refundable School Readiness Credit Worksheet, Line 4	16	0
	5 0 4 0 3 0 2 0		
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A 0	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	1350
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.	19	1350
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	20	3168
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	21	0



BEAR

Social Security Number 000000020

22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	22	0
23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero or you are not required to file a federal return, enter zero "0".	23	3168
24	CONSUMER USE TAX for purchases on or after April 1, 2016 <input checked="" type="checkbox"/> No use tax due.		
	Amount from the Consumer Use Tax Worksheet,	24	0
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	3168
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27	0
28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	200
30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	30	800
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2017	31	150
32	AMOUNT PAID WITH EXTENSION REQUEST	32	100
33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33	1250
34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41.	34	0
35	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	35	0
36	ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41.	36	0
37	TOTAL DONATIONS – From Schedule D-NR, Line 24	37	0
38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	0
39	AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX CREDIT	39	0
40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check. REFUND	40	0

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number



BEAR

Social Security Number 00000020

AMOUNTS DUE LOUISIANA

41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25 and enter the balance here.	41	1918
42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	50
43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	75
44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	25
45	INTEREST	45	0
46	DELINQUENT FILING PENALTY	46	0
47	DELINQUENT PAYMENT PENALTY	47	0
48	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	X 48	17
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48.	49	2085

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.
Do not staple.

The 2-D barcode must be inserted within this area.

Status 001

Contribution and Donation 0111

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name UGLY BETTY	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name >		Firm's EIN >	
	Firm's Address >		Telephone >	(225) 231-6220

Name
BEAR

**Individual Income Tax Return
Calendar year return due 5/15/2018**

729876549

Mail to: Department of Revenue
PO BOX 3550
BATON ROUGE LA 70821-3550

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C-NR – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

	Deaf	Loss of Limb	Mentally incapacitated	Blind	1D Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			0
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E Multiply Line 1D by \$72.	1E	0
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	0
2B Multiply Line 2A by 29 percent.	2B	0

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A Enter the amount of eligible federal credits.	3A	400
3B Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B	18

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed	
4 FIRST TIME DRUG OFFENDERS	130	4	250
5		5	0
6		6	0
7		7	0
8 TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B-2D, Line 13.		8	268



SCHEDULE F-NR – 2017 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) 07/18/1951 Driver's License number 59876542 State of issue TX
 or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name BOOBOO BEAR Date of Birth (MM/DD/YYYY) 11/25/2001
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____
 Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the amount of the credit for fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1D 150

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
2 <u>MILK PRODUCERS</u>	<u>58F</u>	<u>700</u>
3 <u>SCH. READINESS BUSINESS-SUPPORTED CHILD CA</u>	<u>67F</u>	<u>500</u>
4 _____	4	0
5 _____	5	0
6 _____	6	0

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
7 Musical and Theatrical Production	62F	0
7A _____		
8 Musical and Theatrical Production	62F	0
8A _____		
9 Musical and Theatrical Production	62F	0
9A _____		
10 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 18.	10	1350



*** Schedule G omitted on purpose ***

SCHEDULE H-NR – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	535134
2	Enter the amount of federal disaster credits allowed by IRS.	2	400
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3	535534

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed.

	Credit Description	Credit Code	Amount of Credit Claimed
1	_____	1	0
2	_____	2	0
3	_____	3	0
4	_____	4	0
5	_____	5	0
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540B-2D, Line 27.	6	0



2017 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	1,225,500	
2	Taxable interest	115,000	
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	170,533	170,533
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	1,511,033	170,533
11	Total Adjustments to Income	2,284	2,284
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	1,508,749	168,249

2017 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		2,000
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		170,249

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31.		0
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		170,249



TEST SCENARIO 4

IT-540B-2D (Page 1 of 4)
**2017 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

Your approved Developer ID
 must be here.

DEV ID → 0000

Name
 Change

Decedent
 Filing

ALICE N WONDERLAND

Taxpayer SSN 00000025

Spouse
 Decedent

Spouse SSN

Address
 Change

196 APARTMENT COURT DR APT 190

Amended
 Return

BATON ROUGE

LA 70806-4483

Telephone 555555555

NOL
 Carryback

MSRA

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery

12011944

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

5

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

6A	<input checked="" type="checkbox"/>	Yourself	<input checked="" type="checkbox"/>	65 or older	Blind
6B		Spouse		65 or older	Blind

Total of
 6A & 6B 2

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c.

6C 2

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
DINAH WONDERLAND	000-00-0026	DAUGHTER	03/15/1999
LORINA WONDERLAND	000-00-0027	GRANDCHILD	04/19/2011

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C 6D 4



FOR OFFICE USE ONLY

Field Flag

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61881

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 14.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	24000
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	1000
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	416
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2 10D	0
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	0
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	0
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0".	11	1000
12	YOUR LOUISIANA INCOME TAX	12	10
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	0
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".	14	10
15	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11	15	90
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	600
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	600
16	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDITS – From Refundable School Readiness Credit Worksheet, Line 4	16	45
	5 0 4 0 3 0 2 1		
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	0
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.	19	135
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	20	0
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	21	125



Social Security Number 000000025

22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	22	0
23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero or you are not required to file a federal return, enter zero "0".	23	0
24	CONSUMER USE TAX for purchases on or after April 1, 2016 <input checked="" type="checkbox"/> No use tax due.		
	Amount from the Consumer Use Tax Worksheet,	24	0
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	0
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	125
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27	0
28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	150
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	30	0
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2017	31	0
32	AMOUNT PAID WITH EXTENSION REQUEST	32	0
33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33	275
34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Otherwise, enter zero "0" on Lines 34 through 40 and go to Line 41.	34	275
35	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	35	0
36	ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41.	36	0
37	TOTAL DONATIONS – From Schedule D-NR, Line 24	37	0
38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	275
39	AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX CREDIT	39	75
40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check. REFUND 3	40	50

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number 0654137

Account Number 589763458



WOND

Social Security Number 00000025

AMOUNTS DUE LOUISIANA

41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25 and enter the balance here.	41	0
42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	0
43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	0
44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	0
45	INTEREST	45	0
46	DELINQUENT FILING PENALTY	46	0
47	DELINQUENT PAYMENT PENALTY	47	0
48	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	48	0
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48.	49	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

The 2-D barcode must be inserted within this area.

Status 110

Contribution and Donation 0000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶				Firm's EIN ▶	
	Firm's Address ▶				Telephone ▶	

Name
WOND

Individual Income Tax Return
Calendar year return due 5/15/2018

Mail to: Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

SSN, PTIN, or FEIN
of paid preparer



2017 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	6,000	3,000
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.	18,000	17,000
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	24,000	20,000
11	Total Adjustments to Income		
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	24,000	20,000

2017 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		20,000

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: <u>07/01/2001</u> Spouse date retired: _____		8,000
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: <u>Bank of America</u>		6,000
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,000
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31.		19,000
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		1,000



2017 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name ALICE N WONDERLAND	Your Social Security Number 00000025
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A	DINAH WONDERLAND	CATHOLIC HIGH SCHOOL	X		
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees	5,200					
School Uniforms	100					
Textbooks, or Other Instructional Materials	450					
Supplies	200					
Total (add amounts in each column)	5,950					
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.	5000					

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total Elementary and Secondary School Tuition Deduction .	\$ 5000
Enter the total Educational Expenses for Home-Schooled Children Deduction .	\$
Enter the total Educational Expenses for a Quality Public Education Deduction .	\$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$ 5000



2017 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B-2D)

Your Name ALICE N WONDERLAND	Social Security Number 000000025
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Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form.

- 1. Care Provider Information Schedule** – Complete columns A through E for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See the IRS 2017 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

A	B	C	D	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
TINY TOTS DAY CARE	1234 FLORIDA BLVD BATON ROUGE LA 70806	72-55555555	26533	600 .00
				.00
				.00
				.00
				.00

- 2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H.**

F	G	H
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2017 for the person listed in column (F)
LORINA WONDERLAND	000-000-027	600 .00
		.00
		.00
		.00
		.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B-2D, Line 15A.	3	600	.00																												
4	Enter your earned income. See the definitions on page 12.	4	6,000	.00																												
5	If married filing jointly, enter your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5	6,000	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540B-2D, Line 15B.	6	600	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7, or Nonresident Part-year Resident Worksheet, Federal column, Line 12 if filed.	7	24,000	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; margin-top: 5px;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X .30	
If Line 7 is:	over	but not over	decimal amount																													
	\$0	\$15,000	.35																													
	\$15,000	\$17,000	.34																													
	\$17,000	\$19,000	.33																													
	\$19,000	\$21,000	.32																													
	\$21,000	\$23,000	.31																													
	\$23,000	\$25,000	.30																													
9	Multiply Line 6 by the decimal amount on Line 8.	9	180	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																													
11	Enter this amount on Form IT-540B-2D, Line 15.	11	90	.00																												



2017 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B-2D)

Your Name ALICE N WONDERLAND	Social Security Number 000000025
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. You must enter the facility license number in column D on Line 1 of the 2017 Louisiana Refundable Child Care Credit Worksheet.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2017 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 90 , 00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility _____ and multiply the number by 2.0 (i) _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____
- Two Star Facility 1 and multiply the number by .50 (iv) 0 , 5
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 0 , 5
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B-2D, Line 16. 4 45 , 00

On Form IT-540B-2D, Line 16, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

