LOUISIANA DEPARTMENT of REVENUE

2-D Barcoding Specifications,
Record Layouts & Test Scenarios
IT-540-2D Resident Income Tax Return
Tax Year 2025

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Contents:

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Tax Year <mark>2025</mark> Reminders:

- Conserve space in the 2-D barcode. Do **not** include empty or blank schedules. The record layouts for schedules are only for tax returns that have line amounts on the schedules and attachments.

- Punctuation must not be included (e.g., O'BRIEN should be OBRIEN; 1500 MAIN ST. should be 1500 MAIN ST).

- Decimals must not be included in the money amount fields (e.g., 99.00 should be 99).

- Dates should always be a valid date within the tax-processing year.

- No special characters are allowed in the barcode, unless otherwise noted.

- If an IT-540-2D line amount comes from a schedule, the schedule or form must be present in the barcode.

- This form **requires** a 2D Barcode. The 2D barcode is **mandatory**.

- **Watermarks – 2D:** LDR requires 2D software vendors to adhere to the following NACTP standard: *if unapproved forms are released in software packages, tax software providers should place a prominent visual indicator with appropriate text on the form(s) alerting the end user that the form cannot be filed. (Such as a "not approved for filing" flag or watermark.)* Please be advised, 2D Test Submissions should **not** contain a prominent visual indicator such as a "not approved for filing" flag or watermark.

- Zero (0.00) dollar amount fields SHOULD be left blank in the PRINTED VARIABLE DATA as well as in the 2D BARCODE, **unless otherwise noted**.

- **Test Submission Verification Form Required**:
  When submitting 2D test documents to our office via email or USPS, you must attach a completed copy of **R-68014 Software Vendor 2D Test Submission Verification Form** to your email or USPS test submission. LDR will accept only **one** form type per test submission email. The subject line of your test submission email is **required** to be formatted as follows: Form Name – Form # – LDR 4 Digit Developer ID# – Vendor name – Submission # (i.e., La. Nonresident Return – IT-540B-2D - Vendor 1234 – Tax Doctor – Submission 1). There shall be one continuing email per form that goes back and forth until approved. Resubmissions will use the same email as the original but have updated attachments and incrementing submission numbers in the subject line. (i.e., La. Nonresident Return – IT-540B-2D – Vendor 1234 – Tax Doctor – Submission 4). **R-68017 LDR Software Vendor 2D Test Submission Verification Form** can be found on the FTA site in our SES TY2025 Forms folder.

- **2D Test Submission Error Threshold**
  LDR has established a **2D Test Submission Error Threshold** for software vendors. Any test submission that contains **more than 20 errors** will be marked invalid. If a submission exceeds this threshold, LDR will notify the vendor via email that the test has been **rejected** due to exceeding the allowed error limit. If you have any questions regarding this policy, please contact us at: LDR-2DVendor@la.gov .

- Test Scenarios are located on <mark>pages 35-43</mark>.

Contact Information:

If you have questions regarding the record layouts and/or file specifications in this document, please contact Louisiana Department of Revenue, Business Services Division.

Mail: Contact:
LDR/Business Services Division   Phone: 225-219-2600 Option #3
Attn: 2D Vendor Support   Fax: 225-219-2651
617 N 3rd St   Email: LDR-2DVendor@la.gov
Baton Rouge, LA 70802-5431

LDR Software Vendor Email Boxes
LDR-MeFVendor@la.gov – use for everything related to MeF
Phone: 225-219-2600 Option #1
Fax: 225-219-2651
LDR-SubForm-VoucherVendor@la.gov – use for everything related to non-2D Substitute Forms and/or Vouchers
Phone: 225-219-2600 Option #2
Fax: 225-219-2651
LDR-2DVendor@la.gov – use for everything related to 2D Returns
Phone: 225-219-2600 Option #3
Fax: 225-219-2651
LDR-VendorLOI@la.gov - use for everything related to the Letter of Intent (LOI)
Phone: 225-219-2600 opt 4
Fax: 225-219-2651

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Changes to Returns and Schedules for <mark>2025</mark> Tax Year:

The graduated brackets and rates for income tax have been repealed for taxable periods beginning on or after January 1, 2025. The individual income tax rate is a flat 3%.

Return pages 1-4 (line number changes beginning with line 8)
- Added ITIN check box next to SSN for taxpayers using an individual taxpayer identification number
- Line 6A AGE DESIGNATION – 65 or older box for taxpayer and spouse
- Deleted Exemptions Lines 6B, 6D, 6E, 6F
- Change Line 6C to Line 6B Dependents and added 2 more input rows, total now is 8
- Line 8 added new line LOUISIANA STANDARD DEDUCTION ($12,500 for filing status 1 or 3; $25,000 if 2, 4, or 5)
- FEDERAL STANDARD DEDUCTION, Line 9C
    - Single or Married filing separately, $15,750
    - Married filing jointly or Qualifying surviving spouse, $31,500
    - Head of household, $23,625
- Change Line 10 name (YOUR LOUISIANA TAXABLE INCOME)- Subtract Lines 8 and 9D from Line 7
- Line 11 (YOUR LOUISIANA INCOME TAX) Multiply Line 10 by 3% (.03). Round to the nearest dollar. (Delete tax table programming)

Schedule C
- Remove Bone Marrow code 120
- Added Donations to Eligible Maternal Wellness Center code 190

Schedule D – Removed the following:
- Louisiana State Troopers Charities, Inc
- Louisiana Coalition Against Domestic Violence
- University of New Orleans Foundation
- Southeastern Louisiana University Foundation
- Holden's Hope
- Louisiana Pet Overpopulation Advisory Council

Schedule E
- Add Line 2E ADD BACK OF FEDERAL DEPRECIATION PREVIOUSLY ACCELERATED VIA STATE BONUS
- Line 3 is now Add Lines 1 through 2E
- Remove code 25E
- Annual retirement code 06E is now $12,000 per taxpayer
- Add code 31E Louisiana Fortify Homes Program Grants
- Add code 32E Bonus Depreciation

Schedule F
- Remove code 55F Prison Industry Enhancement

Schedule I
- No change

Schedule J
- Remove codes 221, 224, 228, 236
- Add new code 466 Louisiana Fortified Roof

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

General Requirements:

The IT-540-2D Resident IIT return is a scannable tax form processed on high-speed scanners. All IT-540-2D tax forms **MUST** incorporate printed variable data fields in **exact placement** as specified on pages 10 through 21 of this document, and a **2D barcode** fields as specified on pages 24 through 34 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 vendor who develops a substitute form of Form IT-540-2D must have a four-digit vendor 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 LDR-2DVendor@la.gov.

Paper Requirements: All pages must be printed on 8 ½ x 11 white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

Vertical/Portrait Page Orientation: Please use vertical form orientation.

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**.

Black Ink or Toner: Only use blank ink or toner as it is easy to photocopy and provides a high degree of legibility.

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 ½ -inch page width.

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

For Office Use Only: Page 1 of the return, Doc ID 62650, contains a "For Office Use Only" box at the bottom of the page 1 and page 4. Please use light grey shading for this box **or** remove the box completely from the form.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

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 on Line 63 in Positions 76 through 80 of each page. The following are the numbers assigned to the 2025 Form IT-540-2D:

2025 RETURN/SCHEDULE/WORKSHEET	Doc ID Number
IT-540-2D RETURN Page 1 of 4	62650
IT-540-2D RETURN Page 2 of 4	62651
IT-540-2D RETURN Page 3 of 4	62652
IT-540-2D RETURN Page 4 of 4	62653
IT-540-2D SCHEDULE C - 2025 NONREFUNDABLE PRIORITY 1 CREDITS	62654
IT-540-2D SCHEDULE D - 2025 DONATION SCHEDULE	62655
IT-540-2D SCHEDULE E - 2025 ADJUSTMENTS TO INCOME	62656
IT-540-2D SCHEDULE F – 2025 REFUNDABLE PRIORITY 2 CREDITS	62657
IT-540-2D SCHEDULE I – 2025 REFUNDABLE PRIORITY 4 CREDITS	62658
IT-540-2D SCHEDULE J – 2025 NONREFUNDABLE PRIORITY 3 CREDITS	62659
IT-540-2D SCHEDULE J – 2025 NONREFUNDABLE PRIORITY 3 CREDITS …CONTINUED	62660
IT-540-2D 2025 Louisiana School Expense Deduction Worksheet	62608
IT-540-2D 2025 Louisiana Refundable Child Care Credit Worksheet	62613
IT-540-2D 2025 Louisiana Refundable School Readiness Credit Worksheet and 2025 EIC Worksheet	62614
IT-540-2D 2025 Louisiana Nonrefundable Child Care Credit Worksheet	62615
IT-540-2D 2025 Louisiana Nonrefundable School Readiness Credit Worksheet	62616

The schedules and worksheets should be attached to form IT-540-2D **when applicable**. If any portion of any of the schedules and or worksheet is utilized, that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540-2D, however those worksheets are only for aiding the completion of the form and should not be submitted.

1-D Barcode:
Print a 1-D barcode on each page of the return, schedule and worksheet according to the following specifications:

- The 1-D barcode type is "three of nine"
- The barcode reads the same number as the document identification number (Doc ID Number) shown above,
- The barcode is ½" in height.
- The barcode is positioned ½" from the left edge and ½" from the bottom edge of each page.
- The characters that the barcode represents should **not** be printed with the barcode.

Reference Marks:
All scannable returns have reference marks on the forms. These reference marks must be printed as a solid, black-filled rectangle measuring 1/10" (1 grid position) horizontally and 1/6" (1 grid line) vertically and must be positioned in exact locations on the form.

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Example of a reference mark:

█

Reference marks must be positioned exactly as specified below:

Page 1 - Doc ID 62650 - Reference Marks:
- Line 20 Position 6
- Line 20 Position 80
- Line 34 Position 25
- Line 57 Position 6
- Line 61 Position 80
- Line 63 Position 23

Page 2 – Doc ID 62651 - Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 30 Position 55
- Line 61 Position 80
- Line 63 Position 23

Page 3 – Doc ID 62652- Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 33 Position 52
- Line 61 Position 80
- Line 63 Position 23

Page 4 – Doc ID 62653 - Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 61 Position 80
- Line 63 Position 23

Page 5 – Doc ID 62654 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 14 Position 59
- Line 61 Position 80
- Line 63 Position 23

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Page 6 – Doc ID 62655 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 61 Position 80
- Line 63 Position 23

Page 7 – Doc ID 62656 - Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 41 Position 49
- Line 61 Position 80
- Line 63 Position 23

Page 8 - Doc ID 62657 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 37 Position 48
- Line 61 Position 80
- Line 63 Position 23

Page 9 - Doc ID 62658 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 61 Position 80
- Line 63 Position 23

Page 10 - Doc ID 62659 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 61 Position 80
  Line 63 Position 23

Page 11 - Doc ID 62660 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 31 Position 55
- Line 61 Position 80
- Line 63 Position 23

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).

- Alpha: A-Z – Upper case alpha characters only.

- No punctuation, symbols, or decimal points unless otherwise noted.

- Numeric: 0-9 Numeric characters only. 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.

- Zero (0.00) dollar amount fields SHOULD be left blank in the 2D BARCODE as well as in the PRINTED VARIABLE DATA. The only exceptions are Return Lines 7, 10, and 13 which specify "if less than zero enter "0".

- Percentage Fields – Fraction fields, factor fields, and ratio fields should be left justified and zero-filled. No decimals present. The decimal is assumed left-most and second left-most positions. For example, 10 percent shown in a five-character field would be 01000, which is 0.1000 **with the decimal omitted.**

- Negative amounts are not accepted. If less than zero, enter zero.

Printed Variable Data Fields Record Layout:

<table>
<tr><td colspan="8" align="center">**Printed Variable Data Fields**
IT-540-2D - Doc ID 62650
Return Page 1</td></tr>
<tr><td rowspan="2">Corresponding 2-D Field</td><td colspan="2">Exact Placement on Grid</td><td rowspan="2">Field Type</td><td rowspan="2">Max Field Length</td><td rowspan="2">Field Name</td><td rowspan="2" colspan="2">Comments</td></tr>
<tr><td>Line</td><td>Position(s)</td></tr>
<tr><td>7</td><td>4</td><td>77-80</td><td>Numeric</td><td>4</td><td>Developer ID</td><td colspan="2">Vendor Identification Number (4) digits **assigned by LDR**</td></tr>
<tr><td>8</td><td>8</td><td>69</td><td>Alpha</td><td>1</td><td>ITIN Indicator (Primary)</td><td colspan="2">Print an uppercase "**X**" in specified position to denote indicator.
Do not print a box.</td></tr>
<tr><td>9</td><td>8</td><td>72-80</td><td>Numeric</td><td>9</td><td>Primary SSN (or ITIN if box checked)</td><td colspan="2">The SSN (or ITIN) must appear in the same order as on the federal return. No punctuation allowed. Field formatted as #########</td></tr>
<tr><td>10</td><td>11</td><td>69</td><td>Alpha</td><td>1</td><td>ITIN Indicator (Spouse)</td><td colspan="2">Print an uppercase "**X**" in specified position to denote indicator.
Do not print a box.</td></tr>
<tr><td>11</td><td>11</td><td>72-80</td><td>Numeric</td><td>9</td><td>Spouse's SSN (or ITIN in box checked)</td><td colspan="2">Spouse SSN (or ITIN) is required field for filing status "**Married filing jointly**", or "**Married filing separately**". Field formatted as #########. Leave blank if not applicable.</td></tr>
<tr><td>12, 13, 14, 15</td><td>8</td><td>15-57</td><td>Alphanumeric</td><td>43</td><td>Primary Taxpayer's Name</td><td colspan="2">First/MI/Last/Suffix- Include the middle initial and suffix if applicable</td></tr>
<tr><td>16, 17, 18, 19</td><td>10</td><td>15-57</td><td>Alphanumeric</td><td>43</td><td>Secondary Taxpayer's Name</td><td colspan="2">First/MI/Last/Suffix- Include the middle initial and suffix if applicable.
Provide only if filing status is **MFJ** or **MFS**. Otherwise, leave blank.</td></tr>
<tr><td>20</td><td>12</td><td>15-44</td><td>Alphanumeric</td><td>30</td><td>Present Home Address</td><td colspan="2">Present home address</td></tr>
<tr><td>21</td><td>12</td><td>46-51</td><td>Alphanumeric</td><td>6</td><td>Unit Type</td><td colspan="2">Post Office Abbreviation (e.g., APT, UNIT, STE)</td></tr>
</table>

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
22	12	53-57	Alphanumeric	5	Unit Number	Number
23	14	15-39	Alphanumeric	25	City	City
24	14	41-42	Alpha	2	State	State
25	14	44-53	Numeric	10	Zip	Field formatted as **70898-0519** (Hyphen **not** required) (Zip + 4 **not** required)
26	14	71-80	Numeric	10	Telephone Number	Telephone number
27	16	15-41	Alpha	27	Foreign Nation, if **NOT** the United States	Field does **not** apply to USA addresses. **Do not abbreviate.**
30	6	12	Alpha	1	Name Change **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
31	8	12	Alpha	1	Decedent Filing **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
32	10	12	Alpha	1	Spouse Decedent **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
33	12	12	Alpha	1	Address Change **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
34	14	12	Alpha	1	Amended Return **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
35	16	12	Alpha	1	NOL Carryback **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
36	18	15-22	Numeric	8	Taxpayer's Date of Birth	Format mmddyyyy (e.g., 10171994 or 04131966) no punctuation allowed
37	18	31-38	Numeric	8	Spouse's Date of Birth	Format mmddyyyy (e.g., 10171994 or 04131966) no punctuation allowed
38	18	47-54	Numeric	8	Decedent's Date of Death	Format mmddyyyy (e.g., 10171994 or 04131966) no punctuation allowed
39	18	63-70	Numeric	8	Spouse's Date of Death	Format mmddyyyy (e.g., 10171994 or 04131966) no punctuation allowed
40	26	10	Numeric	1	Filing Status	Enter the corresponding number for the filing status: 1= Single 2= Married filing jointly 3= Married filing separately 4 = Head of Household 5= Qualifying Surviving Spouse
41	23	44	Alpha	1	Line 6A AGE DESIGNATION: Taxpayer 65 or older	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
42	23	53	Alpha	1	Line 6A AGE DESIGNATION: Spouse 65 or older	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
43	32	78-79	Numeric	2	Line 6B Dependents	Enter the total number of dependents claimed.

NOTE: Additional printed variable data fields exist (qualifying person for head of household or qualifying surviving spouse, 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 6B can be printed in full (123-45-6789) or with only the last 4 digits displayed (xxx-xx-6789).

Printed Variable Data Fields IT-540-2D - Doc ID 62651 Return Page 2					

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
44	9	36-40	Numeric	5	W-2 Wages	If you are **not** required to file a federal return, enter the wages from the W-2(s)
45	9	79	Alpha	1	Federal Return Not Required **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
46	12	43	Alpha	1	Line 7 Schedule E **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.** If Schedule E Lines 1 and 5 are the same amount, Schedule E should **not** be filed.
47	12	69-77	Numeric	9	Line 7	Federal Adjusted Gross Income (AGI). If less than zero enter "0".
48	15	73-77	Numeric	5	Line 8	Louisiana Standard Deduction
49	17	71-77	Numeric	7	Line 9A	Federal Itemized Deductions
50	19	71-77	Numeric	7	Line 9B	Federal Itemized Deduction for Medical and Dental Expenses
51	21	73-77	Numeric	5	Line 9C	Federal Standard Deduction
52	23	71-77	Numeric	7	Line 9D	Excess Federal Itemized Deductions
53	25	69-77	Numeric	9	Line 10	Your Louisiana Taxable Income. If less than zero enter "0".
54	27	70-77	Numeric	8	Line 11	Your Louisiana Income Tax – Multiply Line 10 by .03 and round to the nearest dollar.
55	29	70-77	Numeric	8	Line 12	Nonrefundable Priority 1 Credits – From Schedule C, Line 6
56	31	70-77	Numeric	8	Line 13	Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line 12 from Line 11. If the result is less than zero **or** you are not required to file a federal return, enter "0".
57	33	74-77	Numeric	4	Line 14	2025 Louisiana Refundable Child Care Credit (RCCC) Worksheet Line 11
58	35	74-77	Numeric	4	Line 14A	Enter the qualified expense amount from the RCCC Worksheet Line 3
59	37	74-77	Numeric	4	Line 14B	Enter the amount from the RCCC Worksheet Line 6
60	39	73-77	Numeric	5	Line 15	2025 Louisiana Refundable School Readiness Credit
61	41	26	Numeric	1	Number of Qualified Dependents 5-Star (Return Line 15)	Number of dependents who attended a 5-star facility – if not applicable, leave blank. Leave blank as the default
62	41	33	Numeric	1	Number of Qualified Dependents 4-Star (Return Line 15)	Number of dependents who attended a 4-star facility – if not applicable, leave blank.
63	41	40	Numeric	1	Number of Qualified Dependents 3-Star (Return Line 15)	Number of dependents who attended a 3-star facility – if not applicable, leave blank.
64	41	47	Numeric	1	Number of Qualified Dependents 2-Star (Return Line 15)	Number of dependents who attended a 2-star facility– if not applicable, leave blank.
65	43	75-77	Numeric	3	Line 16	Earned Income Credit – Louisiana EIC Worksheet, Line 3
66	45	71-77	Numeric	7	Line 17	Other Refundable Priority 2 Tax Credits – Schedule F, Line 9

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Printed Variable Data Fields
IT-540-2D - Doc ID 62651
Return Page 2 (Continued)

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
67	47	71-77	Numeric	7	Line 18	Total Refundable Priority 2 Credits
68	49	70-77	Numeric	8	Line 19	Tax Liability after Refundable Priority 2 Credits
69	50	71-77	Numeric	7	Line 20	Overpayment after Refundable Priority 2 Credits
70	53	70-77	Numeric	8	Line 21	Nonrefundable Priority 3 Credits – Schedule J, Line 16
71	55	70-77	Numeric	8	Line 22	Adjusted Louisiana Income Tax (Subtract Line 21 from Line 19)
N/A	62	48-51	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: Primary taxpayer last name is SMITH = SMIT. Primary taxpayer's last name is CHE = CHE

Printed Variable Data Fields
IT-540-2D - Doc ID 62652
Return Page 3

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments	
	Line	Position(s)					
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########	
72	8	41	Alpha	1	Line 23A Indicator- **No** Consumer Use Tax Due	No Consumer Use Tax Due - Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.	One of these indicators must be marked.
73	10	41	Alpha	1	Line 23A Indicator–**Yes** Consumer Use Tax Due	Consumer Use Tax Amount Due (from Consumer Use Tax Worksheet) Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.	
74	9	70-77	Numeric	8	Line 23 A	Total Consumer Use Tax due (from Consumer Use Tax Worksheet which is located within IT540i –Instructions) Leave blank if no Consumer Use Tax due.	
75	12	41	Alpha	1	Line 23B Indicator - **No** Road Usage Fee Due	Electric and Hybrid Vehicle Road Usage Fee Due - Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.	One of these indicators must be marked.
76	14	41	Alpha	1	Line 23B Indicator –**Yes** Road Usage Fee Due	Electric and Hybrid Vehicle Road Usage Fee Due - Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.	
77	13	70-77	Numeric	8	Line 23B	Total due from Form R-19000A (Electric and Hybrid Vehicle Road Usage Fee) Leave blank if no Electric and Hybrid Vehicle Road Usage Fee is Due. .	
78	16	70-77	Numeric	8	Line 24	Total Income Tax, Consumer Use Tax, and Electric and Hybrid Vehicle Road Usage Fee (Add Lines 22, 23A and 23B)	
79	19	71-77	Numeric	7	Line 25	Overpayment Of Refundable Priority 2 Credits (amount from Line 20)	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
	Line	Position(s)				
80	21	71-77	Numeric	7	Line 26	Refundable Priority 4 Credits - From Schedule I, Line 6)
81	24	71-77	Numeric	7	Line 27	Amount Of Louisiana Tax Withheld For 2025
82	26	71-77	Numeric	7	Line 28	Amount Of Credit Carried Forward From 2024
83	28	71-77	Numeric	7	Line 29	Amount Of Estimated Payments Made For 2025
84	30	71-77	Numeric	7	Line 30	Amount Of Extension Payment
85	33	71-77	Numeric	7	Line 31	Total Refundable Tax Credits and Payments - Add Lines 25through 30
86	35	71-77	Numeric	7	Line 32	Overpayment (If Line 31 > Line 24, Subtract Line 24 from Line 31)
87	37	57	Alpha	1	Line 33 Farmer Indicator	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
88	37	71-77	Numeric	7	Line 33	Underpayment Penalty for Estimated Tax (See Form R-210R)
89	39	71-77	Numeric	7	Line 34	Adjusted Overpayment: If Line 32> Line 33, subtract Line 33 from Line 32 and enter the balance on Line 34. If Line 33> Line 32, Subtract Line 32 from Line 33 and enter the balance on Line 39.
90	41	71-77	Numeric	7	Line 35	Total Donations – From Schedule D Line 14
91	44	71-77	Numeric	7	Line 36	Subtotal - Subtract Line 35 from Line 34
92	46	71-77	Numeric	7	Line 37	Amount Of Line 36 To Be Credited to 2026.
93	50	56	Numeric	1	Line 38 Refund Option	Mark the appropriate number for the refund option that the taxpayer selected: 2 = Paper Check 3= Direct Deposit
94	50	71-77	Numeric	7	Line 38	Amount to be Refunded-Subtract Line 37 from Line 36.
95	56	22	Alpha	1	Direct Deposit Indicator Account Type Checking	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
95	56	31	Alpha	1	Direct Deposit Indicator Account Type Savings	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
96	56	65	Alpha	1	Direct Deposit Indicator Refund Forwarded Outside U.S. – YES	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
96	56	72	Alpha	1	Direct Deposit Indicator Refund Forwarded Outside U.S. - NO	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
97	58	17-25	Numeric	9	Direct Deposit Routing #	Direct Deposit Routing Number (9 Digits) Leave blank if not applicable
98	58	46-62	Numeric	17	Direct Deposit Bank Acct.#	Direct Deposit Bank Account Number (up to 17 Digits) Leave blank if not applicable
N/A	62	48-51	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: Primary taxpayer last name is SMITH = SMIT. Primary taxpayer's last name is CHE = CHE

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

					Printed Variable Data Fields IT-540-2D - Doc ID 62653 Return Page 4	
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
99	8	71-77	Numeric	7	Line 39	Amount You Owe (If Line 24> Line 31, subtract Line 31 from Line 24)
100	10	71-77	Numeric	7	Line 40	Additional Donation To The Military Family Assistance Fund
101	12	71-77	Numeric	7	Line 41	Additional Donation To The Coastal Protection and Restoration Fund
102	14	71-77	Numeric	7	Line 42	Additional Donation To The Louisiana Food Bank Association
103	16	71-77	Numeric	7	Line 43	Interest – From the Interest Calculation Worksheet, Line **5**
104	18	71-77	Numeric	7	Line 44	Delinquent Filing Penalty – From the Delinquent Filing Penalty Calculation Worksheet, Line **3**
105	20	71-77	Numeric	7	Line 45	Delinquent Payment Penalty – From Delinquent Payment Penalty Calculation Worksheet, Line **7**
106	22	58	Alpha	1	Line 46 Farmer Indicator	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box.
107	22	71-77	Numeric	7	Line 46	Underpayment Penalty for Tax Due (See Form R-210R)
108	24	71-77	Numeric	7	Line 47	Balance Due Louisiana (Add Lines 39-46)
N/A	31-39	35-80			**2D Barcode** for the IT-540-2D Resident Return. This 2-D barcode may slightly extend outside the specified area. The barcode grid area allowed is a recommendation for placement.	
109	36	27-29	Numeric	3	Status of Return	Status of Return: **Position 27**: Mark "0" if **Line 37** = 0. Mark "1" if **Line 37** > 0. (Credit to 2026) **Position 28**: Mark "0" if **Line 38** = 0. Mark "1" if **Line 38** > 0. (Refund) **Position 29**: Mark "0" if **Line 47** = 0. Mark "1" if **Line 47** > 0. (Balance Due) Examples: If Line 38 is $200 and Lines 37 and 47 are zero, mark "010". If Line 37 is $100, Line 38 is $200, and Line 47 is zero, mark "110".
110	39	26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right justified): **Position 26**: Mark "0" if **Line 35** = 0. Mark "1" if Line **35** > 0. **Position 27**: Mark "0" if **Line 40** = 0. Mark "1" if **Line 40** > 0. **Position 28**: Mark "0" if **Line 41** = 0. Mark "1" if **Line 41** > 0. **Position 29**: Mark "0" if **Line 42** = 0. Mark "1" if **Line 42** > 0. Examples: If Lines 35, 41, and 42 are zero and Line 40 is $100, mark "0100". If Line 35 is $100, Line 42 is $200, and Lines 40 and 42 are zero, mark "1001".
111	56	69-78	Alphanumeric	10	Paid Preparer's ID#	PTIN, FEIN, or LDR Account Number of Paid Preparer
112	57	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: Primary taxpayer last name is SMITH = SMIT. Primary taxpayer's last name is CHE = CHE
N/A	59	35-59	Alphanumeric	25	LDR's Mailing Address	If Line **47** = 0 print: PO BOX 3440 If Line **47** > 0 print: PO BOX 3550
N/A	60	35-59	Alphanumeric	25	LDR's Mailing Address	If Line **47** = 0 print: BATON ROUGE LA 70821-3440 If Line **47** > 0 print: BATON ROUGE LA 70821-3550

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields
IT-540-2D - Doc ID 62654
Schedule C – 2025 Nonrefundable Priority 1 Credits

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
113	11	71-77	Numeric	7	Line 1A	Total of Net Tax Liability Paid to Other States (from Form R-10606)
114	13	71-77	Numeric	7	Line 1B	Credit for Taxes Paid to Other States (from Form R-10606)
115	20	55-57	Numeric	3	Line 2 Credit Code	3-digit Credit Code (if not applicable leave blank)
116	20	71-77	Numeric	7	Line 2	Amount of Credit Claimed
117	22	55-57	Numeric	3	Line 3 Credit Code	3-digit Credit Code (if not applicable leave blank)
118	22	71-77	Numeric	7	Line 3	Amount of Credit Claimed
119	24	55-57	Numeric	3	Line 4 Credit Code	3-digit Credit Code (if not applicable leave blank)
120	24	71-77	Numeric	7	Line 4	Amount of Credit Claimed
121	26	55-57	Numeric	3	Line 5 Credit Code	3-digit Credit Code (if not applicable leave blank)
122	26	71-77	Numeric	7	Line 5	Amount of Credit Claimed
123	28	71-77	Numeric	7	Line 6	Total Nonrefundable Priority 1 Credits (add lines 1B and 2 through 5)

NOTE: Additional printed variable data fields exist on Schedule C 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.

Printed Variable Data Fields
IT-540-2D - Doc ID 62655
Schedule D – 2025 Donation Schedule

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
124	14	71-77	Numeric	7	Line 1	Adjusted Overpayment – Return Line **34**
125	18	35-39	Numeric	5	Line 2	The Military Family Assistance Fund
126	20	35-39	Numeric	5	Line 3	Coastal Protection and Restoration Fund
127	22	35-39	Numeric	5	Line 4	The START Program
128	24	35-39	Numeric	5	Line 5	Wildlife Habitat and Natural Heritage Trust Fund
129	26	35-39	Numeric	5	Line 6	Louisiana Cancer Advisory Board
130	28	35-39	Numeric	5	Line 7	Louisiana Food Bank Association
131	18	73-77	Numeric	5	Line 8	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
132	20	73-77	Numeric	5	Line 9	American Red Cross
133	22	73-77	Numeric	5	Line 10	Louisiana National Guard Honor Guard for Military Funerals
134	24	73-77	Numeric	5	Line 11	Dreams Come True, Inc.
135	26	73-77	Numeric	5	Line 12	Sexual Trauma Awareness and Response (STAR)
136	28	73-77	Numeric	5	Line 13	Maddie's Footprints
137	32	71-77	Numeric	7	Line 14	Total Donations - Add Lines 2-13. This amount cannot be > Line 1

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields
IT-540-2D - Doc ID 62656
Schedule E – 2025 Adjustments to Income

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
138	7	55	Alpha	1	Line 1 Negative AGI Indicator	Print an uppercase "**X**" in specified position to denote indicator. Do not print a box
139	7	69-77	Numeric	9	Line 1	Federal AGI – This field **must** be printed as a positive number. If the Federal AGI is a loss, print the amount **without** a negative sign or parentheses and mark the negative AGI Indicator to the left of the field.
140	9	69-77	Numeric	9	Line 2A	Interest and Dividend Income From Other States
141	11	69-77	Numeric	9	Line 2B	Recapture of START Contributions
142	13	69-77	Numeric	9	Line 2C	Recapture of START K12 Contributions
143	15	69-77	Numeric	9	Line 2D	Add Back of Pass-Through Entity Loss
144	17	69-77	Numeric	9	Line 2E	Add Back of Federal Depreciation Previously Accelerated Via State Bonus
145	19	68-77	Numeric	10	Line 3	Total – Add Lines 1 through 2E
146	24	46-48	Alphanumeric	3	Line 4A Code	3-Character Exemption Code (leave blank if not applicable)
147	24	71-77	Numeric	7	Line 4A	Exempt Income
148	26	46-48	Alphanumeric	3	Line 4B Code	3-Character Exemption Code (leave blank if not applicable)
149	26	71-77	Numeric	7	Line 4B	Exempt Income
150	28	46-48	Alphanumeric	3	Line 4C Code	3-Character Exemption Code (leave blank if not applicable)
151	28	71-77	Numeric	7	Line 4C	Exempt Income
152	30	46-48	Alphanumeric	3	Line 4D Code	3-Character Exemption Code (leave blank if not applicable)
153	30	71-77	Numeric	7	Line 4D	Exempt Income
154	32	46-48	Alphanumeric	3	Line 4E Code	3-Character Exemption Code (leave blank if not applicable)
155	32	71-77	Numeric	7	Line 4E	Exempt Income
156	34	46-48	Alphanumeric	3	Line 4F Code	3-Character Exemption Code (leave blank if not applicable)
157	34	71-77	Numeric	7	Line 4F	Exempt Income
158	36	46-48	Alphanumeric	3	Line 4G Code	3-Character Exemption Code (leave blank if not applicable)
159	36	71-77	Numeric	7	Line 4G	Exempt Income
160	38	71-77	Numeric	7	Line 4H	Exempt Income Add Lines 4A through 4G.
161	40	70-77	Numeric	8	Line 5	Louisiana Adjusted Gross Income-Subtract Line 4H from Line 3.
162	45	13-18	Numeric	6	Line 02E Primary	Primary's Louisiana State Employees' Retirement Date – Format mmyyyy
163	45	27-32	Numeric	6	Line 02E Spouse	Spouse's Louisiana State Employees' Retirement Date – Format mmyyyy
164	47	13-18	Numeric	6	Line 03E Primary	Primary's Louisiana State Teachers' Retirement Date – Format mmyyyy
165	47	27-32	Numeric	6	Line 03E Spouse	Spouse's Louisiana State Teachers' Retirement Date – Format mmyyyy
166	49	13-18	Numeric	6	Line 04E Primary	Primary's Federal Retirement Benefits Date – Format mmyyyy
167	49	27-32	Numeric	6	Line 04E Spouse	Spouse's Federal Retirement Benefits Date – Format mmyyyy
168	52	13-18	Numeric	6	Line 05E Primary	Primary's Other Retirement Benefits Date – Format mmyyyy
169	52	27-32	Numeric	6	Line 05E Spouse	Spouse's Other Retirement Benefits Date – Format mmyyyy

NOTE: There are additional printed variable data fields on Schedule E 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

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields
IT-540-2D - Doc ID 62657
Schedule F – 2025 Refundable Priority 2 Credits

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
170	11	55-57	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (leave blank if not applicable)
171	11	71-77	Numeric	7	Line 1	Amount of credit
172	13	55-57	Alphanumeric	3	Line 2 Credit Code	3-Character Credit Code (leave blank if not applicable)
173	13	71-77	Numeric	7	Line 2	Amount of credit
174	15	55-57	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (leave blank if not applicable)
175	15	71-77	Numeric	7	Line 3	Amount of credit
176	17	55-57	Alphanumeric	3	Line 4 Credit Code	3-Character Credit Code (leave blank if not applicable)
177	17	71-77	Numeric	7	Line 4	Amount of credit
178	19	55-57	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (leave blank if not applicable)
179	19	71-77	Numeric	7	Line 5	Amount of credit
180	21	54-62	Numeric	9	Line 5A	School Readiness Child Care Credit Directors and Staff Credit- Facility License Number
181	29	55-57	Alphanumeric	3	Line 6 Credit Code	3-Character Transferable Credit Code **Note: Currently, the only valid code is "62F" and is hardcoded in this field.**
182	29	71-77	Numeric	7	Line 6	Amount of credit
183	31	10-35	Alphanumeric	26	Line 6A	LDR State Certification Number from Form R-6135
184	33	55-57	Alphanumeric	3	Line 7 Credit Code	3-Character Transferable Credit Code **Note: Currently, the only valid code is "62F" and is hardcoded in this field.**
185	33	71-77	Numeric	7	Line 7	Amount of credit
186	35	10-35	Alphanumeric	26	Line 7A	LDR State Certification Number from Form R-6135
187	37	55-57	Alphanumeric	3	Line 8 Credit Code	3-Character Transferable Credit Code **Note: Currently, the only valid code is "62F" and is hardcoded in this field.**
188	37	71-77	Numeric	7	Line 8	Amount of credit
189	39	10-35	Alphanumeric	26	Line 8A	LDR State Certification Number from Form R-6135
190	41	71-77	Numeric	7	Line 9	Refundable Priority 2 Credits (add Lines 1-8)

NOTE: There are additional printed variable data fields on Schedule F 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.

Printed Variable Data Fields
IT-540-2D - Doc ID 62658
Schedule I – 2025 Refundable Priority 4 Credits

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
191	11	55-57	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (leave blank if not applicable)
192	11	71-77	Numeric	7	Line 1	Amount of credit (See Form R-10610)
193	13	55-57	Alphanumeric	7	Line 2 Credit Code	3-Character Credit Code (leave blank if not applicable)

Printed Variable Data Fields
IT-540-2D - Doc ID 62658
Schedule I – 2025 Refundable Priority 4 Credits (Continued)

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
194	13	71-77	Numeric	7	Line 2	Amount of credit (See Form R-10610)
195	15	55-57	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (leave blank if not applicable)
196	15	71-77	Numeric	7	Line 3	Amount of credit (See Form R-10610)
197	17	55-57	Alphanumeric	3	Line 4 Credit Code	3-Character Credit Code (leave blank if not applicable)
198	17	71-77	Numeric	7	Line 4	Amount of credit (See Form R-10610)
199	19	55-57	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (leave blank if not applicable)
200	19	71-77	Numeric	7	Line 5	Amount of credit (See Form R-10610)
201	21	71-77	Numeric	7	Line 6	Total Refundable Priority 4 Credits (Add Lines 1 through 5. Enter the results here and on Form IT-540-2D, Line 26)

NOTE: There are additional printed variable data fields on Schedule I 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.

Printed Variable Data Fields
IT-540-2D - Doc ID 62659
Schedule J Page 1 – 2025 Nonrefundable Priority 3 Credits

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
202	11	74-77	Numeric	4	Line 1	Federal Child Care Credit
203	13	74-77	Numeric	4	Line 2	2025 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
204	15	74-77	Numeric	4	Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2020 - 2024 (See Nonrefundable Child Care Credit worksheet)
205	18	74-77	Numeric	4	Line 4	Louisiana Nonrefundable School Readiness Credit (See Nonrefundable School Readiness Credit worksheet)
206	19	28	Numeric	1	Line 4 – 5 Star	Number of dependents who attended a **5-star** facility
207	19	35	Numeric	1	Line 4 – 4 Star	Number of dependents who attended a **4-star** facility
208	19	42	Numeric	1	Line 4 – 3 Star	Number of dependents who attended a **3-star** facility
209	19	49	Numeric	1	Line 4 – 2 Star	Number of dependents who attended a **2-star** facility
210	21	74-77	Numeric	4	Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2020-2024 (See Nonrefundable School Readiness Credit worksheet)
211	28	55-57	Numeric	3	Line 6 Credit Code	3-Digit Credit Code (leave blank if not applicable)
212	28	71-77	Numeric	7	Line 6	Amount of Credit Claimed
213	30	55-57	Numeric	3	Line 7 Credit Code	3-Digit Credit Code (leave blank if not applicable)
214	30	71-77	Numeric	7	Line 7	Amount of Credit Claimed
215	32	55-57	Numeric	3	Line 8 Credit Code	3-Digit Credit Code (leave blank if not applicable)
216	32	71-77	Numeric	7	Line 8	Amount of Credit Claimed

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields						
IT-540-2D - Doc ID 62659						
Schedule J Page 1 – 2025 Nonrefundable Priority 3 Credits (Continued)						
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
217	34	55-57	Numeric	3	Line 9 Credit Code	3-Digit Credit Code (leave blank if not applicable)
218	34	71-77	Numeric	7	Line 9	Amount of Credit Claimed
219	36	55-57	Numeric	3	Line 10 Credit Code	3-Digit Credit Code (leave blank if not applicable)
220	36	71-77	Numeric	7	Line 10	Amount of Credit Claimed
221	38	55-57	Numeric	3	Line 11 Credit Code	3-Digit Credit Code (leave blank if not applicable)
222	38	71-77	Numeric	7	Line 11	Amount of Credit Claimed

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

Printed Variable Data Fields						
IT-540-2D - Doc ID 62660						
Schedule J Page 2 – 2025 Nonrefundable Priority 3 Credits … Continued						
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
223	14	54-56	Numeric	3	Line 12 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
224	14	70-77	Numeric	8	Line 12	Amount of Credit Claimed
225	16	10-35	Alphanumeric	26	Line 12A	Enter the LDR State Certification Number from Form R-6135
226	18	54-56	Numeric	3	Line 13 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
227	18	70-77	Numeric	8	Line 13	Amount of Credit Claimed
228	20	10-35	Alphanumeric	26	Line 13A	Enter the LDR State Certification Number from Form R-6135
229	22	54-56	Numeric	3	Line 14 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
230	22	70-77	Numeric	8	Line 14	Amount of Credit Claimed
231	24	10-35	Alphanumeric	26	Line 14A	Enter the LDR State Certification Number from Form R-6135
232	26	54-56	Numeric	3	Line 15 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
233	26	70-77	Numeric	8	Line 15	Amount of Credit Claimed
234	28	10-35	Alphanumeric	26	Line 15A	Enter the LDR State Certification Number from Form R-6135
235	30	70-77	Numeric	8	Line 16	Total Nonrefundable Priority 3 Credits (Add Line 2-15)

NOTE: There are additional printed variable data fields on Schedule J (Page 2) 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.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Printed Variable Data Fields **IT-540-2D- Doc ID 62613** **2025 Louisiana Refundable Child Care Credit Worksheet**						
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
	Line	Position(s)				
236	19	61-68	Numeric	8	Line 1 Column D (1st row)	Facility license number
237	20	61-68	Numeric	8	Line 1 Column D (2nd row)	Facility license number
238	21	61-68	Numeric	8	Line 1 Column D (3rd row)	Facility license number
239	22	61-68	Numeric	8	Line 1 Column D (4th row)	Facility license number
240	23	61-68	Numeric	8	Line 1 Column D (5th row)	Facility license number
241	31	66-77	Numeric	12	Line 1 Column H (1st row)	Qualified Expenses 2025
242	32	66-77	Numeric	12	Line 1 Column H (2nd row)	Qualified Expenses 2025
243	33	66-77	Numeric	12	Line 1 Column H (3rd row)	Qualified Expenses 2025
244	34	66-77	Numeric	12	Line 1 Column H (4th row)	Qualified Expenses 2025
245	35	66-77	Numeric	12	Line 1 Column H (5th row)	Qualified Expenses 2025
246	40	61-77	Numeric	17	Line 4	Enter your earned income
247	42	61-77	Numeric	17	Line 5	If MFJ, enter your spouse's earned income

2D Barcode Specifications: IT-540-2D Louisiana Resident Tax Year 2025:

Requirements:

The 2-D Barcode is required for the IT-540-2D Louisiana Resident Return. The 2-D barcode should be placed on Page 4 of the return (Doc ID 62653) on Lines 31-39, Positions 35-80.

> ***Note**: The 2-D barcode may extend slightly outside the specified area. The barcode grid area allowed is a recommendation for placement. The 2D barcode must read at 200 dpi.

- 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 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 it blank unless specifically instructed otherwise.

- Negative amounts are not accepted. If less than zero, enter zero **unless specifically instructed otherwise**.

- Only enter whole dollar amounts.

- Do not include supplemental information in the barcode.

- Error correction level should be set to 4.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

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 number 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 by the National Association of Computerized Tax Processors (**NACTP**) and may differ from the **Software Developer ID** 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 62650 for the IT-540-2D Louisiana Resident Tax Year 2025.

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provided 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" and 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 25 through 36 of this document.

Trailer – The trailer is the last field in the barcode data stream. The trailer indicates 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)
62650<CR> (Description)
0<CR> (Specification Version)
1.0<CR> (Software Version)
```

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

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EOD<CR>

Information to Provide to Customers: We are requesting that all participating vendors provide their customers with 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:

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology to help improve efficiency and increase data accuracy. The 2-D barcode contains the information that was entered into your tax return. When filing a return that has a scannable 2-D barcode do not make any changes to the return after printing as it could result in errors and delays processing.

2-D Barcode Example

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2-D Barcode Field Record Layout for form IT-540-2D Tax Year 2025:

Header Information

Field Number	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Identifier	Static - Value = T1
2	Numeric	4	Developer Code	4-digit code assigned by the NACTP, 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	Static - Value = LA
4	Numeric	5	Description	Static – Value = 62650
5	Numeric	1	Specification Version	Static - Value = 0
6	Alphanumeric	10	Software/Form Version	Vendor- defined version number that reflects the Software/Form revision used to produce the barcode

Government Specific Data

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications **IT-540-2D - Doc ID 62650** **Return Page 1**	
7	Numeric	4	Developer ID	Vendor Identification Number (4-digits) **assigned by LDR** which may differ from software developer ID in Field 2 above
8	Binary	1	ITIN Indicator (Primary)	1 = Yes 0 = No
9	Numeric	9	Primary SSN (or ITIN)	The SSN (or ITIN) must appear in the same order as on the federal return.
10	Binary	1	ITIN Indicator (Spouse)	1 = Yes 0 = No
11	Numeric	9	Spouse SSN (or ITIN)	Spouse SSN (or ITIN) is a required field for filing status "Married Filing Jointly", or "Married Filing Separately". Field formatted as #########. If not applicable, leave blank.
12	Alphanumeric	20	Primary Taxpayer First Name	Primary Taxpayer First Name
13	Alphanumeric	1	Primary Taxpayer Middle Initial	Primary Taxpayer Middle Initial
14	Alphanumeric	19	Primary Taxpayer Last Name	Primary Taxpayer Last Name
15	Alphanumeric	3	Primary Taxpayer Suffix	Primary Taxpayer Suffix

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Field Number	Field Type	Max Field Length	Field Name	Comments	
16	Alphanumeric	20	Secondary Taxpayer First Name	Secondary Taxpayer First Name	Fields are for filing statuses of "**married filing joint"** and **married filing separate"**. If not applicable, leave blank.
17	Alphanumeric	1	Secondary Taxpayer Middle Initial	Secondary Taxpayer Middle Initial	
18	Alphanumeric	19	Secondary Taxpayer Last Name	Secondary Taxpayer Last Name	
19	Alphanumeric	3	Secondary Taxpayer Suffix	Secondary Taxpayer Suffix	
20	Alphanumeric	30	Taxpayer's Present Home Address	This is a required field. Use "GENERAL DELIVERY" as the default.	
21	Alphanumeric	6	Unit Type	Post Office Abbreviation (e.g., APT, UNIT, STE)	All fields are applicable to Taxpayer's Present Home Address
22	Alphanumeric	5	Unit Number	Unit Number	
23	Alphanumeric	25	City	City	
24	Alpha	2	State	State	
25	Numeric	10	Zip Code	Field formatted as **70898-0519** (Hyphen **not** required) (Zip + 4 **not** required)	
26	Numeric	10	Telephone Number	Telephone Number - Format ######### (No dashes)	
27	Numeric	27	Foreign Nation	Field does **not** apply to USA addresses. **Do not abbreviate**.	
28	Numeric	8	Taxable Period	Taxable Period – Format **mmddyyyy (e.g., 12312025)**	
29	Numeric	5	Form ID Number	Form ID Number - **62650**	
30	Binary	1	Name Change Indicator	1 = Yes 0 = No	
31	Binary	1	Decedent Filing Indicator	1 = Yes 0 = No	
32	Binary	1	Spouse Decedent Indicator	1 = Yes 0 = No	
33	Binary	1	Address Change Indicator	1 = Yes 0 = No	
34	Binary	1	Amended Return Indicator	1 = Yes 0 = No	
35	Binary	1	NOL Carryback Indicator	1 = Yes 0 = No	
36	Numeric	8	Taxpayer Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
37	Numeric	8	Spouse Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
38	Numeric	8	Decedent's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
39	Numeric	8	Spouse's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
40	Numeric	1	Filing Status	Enter corresponding number for filing status:	1 = Single 2= Married filing jointly 3= Married filing Separate 4= Head of Household 5= Qualifying surviving spouse
41	Binary	1	Line 6A Age Designation Indicator Primary	1 = Yes 0 = No	
42	Binary	1	Line 6A Age Designation Indicator Spouse	1 = Yes 0 = No	
43	Numeric	2	Line 6B Dependents	Enter total number of dependents claimed	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications **IT-540-2D - Doc ID 62651** **Return Page 2**	
44	Numeric	5	W-2 Wages	If you are not required to file a federal return enter wages from the W-2(s)
45	Binary	1	Federal Return Not Required **Indicator**	1 = Yes 0 = No
46	Binary	1	Line 7 Schedule E **Indicator**	Schedule E used indicator. 1 = Yes 0 = No
47	Numeric	9	Line 7	Federal Adjusted Gross Income (AGI) (If less than zero enter "0")
48	Numeric	5	Line 8	Louisiana Standard Deduction
49	Numeric	7	Line 9A	Federal Itemized Deductions
50	Numeric	7	Line 9B	Federal Itemized Deduction for Medical and Dental Expenses
51	Numeric	5	Line 9C	Federal Standard Deduction
52	Numeric	7	Line 9D	Excess Federal Itemized Deductions
53	Numeric	9	Line 10	Your Louisiana Tax Table Income (If less than zero enter "0")
54	Numeric	8	Line 11	Your Louisiana Income Tax
55	Numeric	8	Line 12	Nonrefundable Priority 1 Credits (Schedule C, Line **6**)
56	Numeric	8	Line 13	Tax Liability After Nonrefundable Priority 1 Credits (If less than zero **or** you are not required to file a federal return enter "0")
57	Numeric	4	Line 14	2025 Louisiana Refundable Child Care Credit (RCCC) Worksheet Line 11
58	Numeric	4	Line 14A	Enter the qualified expense amount from the RCCC Worksheet, Line 3
59	Numeric	4	Line 14B	Enter the amount from the RCCC Worksheet Line 6
60	Numeric	5	Line 15	2025 Louisiana Refundable School Readiness Credit
61	Numeric	1	Line 15 – 5 Star	Number of qualified dependents who attended a **5-star** facility (leave blank as the default)
62	Numeric	1	Line 15 – 4 Star	Number of qualified dependents who attended a **4-star** facility (leave blank as the default)
63	Numeric	1	Line 15 – 3 Star	Number of qualified dependents who attended a **3-star** facility (leave blank as the default)
64	Numeric	1	Line 15 – 2 Star	Number of qualified dependents who attended a **2-star** facility (leave blank as the default)
65	Numeric	3	Line 16	Earned Income Credit (See LA EIC Worksheet Line 3)
66	Numeric	7	Line 17	Other Refundable Priority 2 Credits (From Schedule F, Line **9**)
67	Numeric	7	Line 18	Total Refundable Priority 2 Credits (From Schedule F, Line 9)
68	Numeric	8	Line 19	Tax Liability After Refundable Priority 2 Credits
69	Numeric	7	Line 20	Overpayment After Refundable Priority 2 Credits
70	Numeric	8	Line 21	Nonrefundable Priority 3 Credits (From Schedule J, Line 16)
71	Numeric	8	Line 22	Adjusted Louisiana Income Tax (Subtract Line 21 from Line 19)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2D Barcode Specifications
IT-540-2D - Doc ID 62652
Return Page 3

Field Number	Field Type	Max Field Length	Field Name	Comments
72	Binary	1	Line 23A **Indicator** 1 – Consumer Use Tax **IS NOT DUE**	1 = Yes 0 = No (If Consumer Use Tax **IS NOT DUE**, Field 72 = 1 and there should be no amount in Field 74)
73	Binary	1	Line 23A **Indicator** 2 - Consumer Use Tax **IS DUE**	1 = Yes 0 = No (If consumer use tax **IS DUE**, Field 73 = 1 and there should be an amount in field 74)
74	Numeric	8	Line 23A – Amount of Consumer Use Tax Due	Enter amount of Consumer Use Tax due. (If amount is entered, Indicator 2 should be marked with a "1". Leave blank if no tax is due.)
75	Binary	1	Line 23B **Indicator** 1 –Road Usage Fee **IS NOT DUE**	1 = Yes 0 = No (If Road Usage Fee **IS NOT DUE**, Field 75 = 1 and there should be no amount in Field 77)
76	Binary	1	Line 23B **Indicator** 2 –Road Usage Fee **IS DUE**	1 = Yes 0 = No (If Road Usage Fee **IS DUE**, Field 76 =1 and there should be an amount in Field 77)
77	Numeric	8	Line 23B Amount of Road Usage Fee	Enter amount of Road Usage Fee due. (If amount is entered, Indicator 2 should be marked with a "1". Leave blank if no fee is due.)
78	Numeric	8	Line 24	Total Income Tax, Consumer Use Tax, and Road Usage Fee (Add Lines 22, 23A and 23B)
79	Numeric	7	Line 25	Overpayment Of Refundable Priority 2 Credits – Amount from Line 20
80	Numeric	7	Line 26	Refundable Priority 4 Credits (From Schedule I, Line 6)
81	Numeric	7	Line 27	Amount Of Louisiana Tax Withheld for 2025
82	Numeric	7	Line 28	Amount Of Credit Carried Forward From 2024
83	Numeric	7	Line 29	Amount Of Estimated Payments Made for 2025
84	Numeric	7	Line 30	Amount Of Extension Payment
85	Numeric	7	Line 31	Total Refundable Tax Credits and Payments (Add Lines 25 through 30)
86	Numeric	7	Line 32	Overpayment (If Line 31 > Line 24, subtract Line 24 from Line 31)
87	Binary	1	Line 33 Farmer **Indicator**	1 = Yes 0 = No (Mark "1" if you are a Farmer, otherwise mark "0")
88	Numeric	7	Line 33	Underpayment Penalty for Estimated Tax (See Form R-210R)
89	Numeric	7	Line 34	Adjusted Overpayment (If Line 32 > Line 33, subtract Line 33 from Line 32 and enter balance on Line 34. If Line 33 > Line 32, subtract Line 32 from Line 33 and enter the balance on Line 39.
90	Numeric	7	Line 35	Total Donations (From Schedule D, Line 14)
91	Numeric	7	Line 36	Subtotal (Subtract Line 35 from Line 34. This amount of overpayment is available for credit or refund.)
92	Numeric	7	Line 37	Amount of Line 36 To Be Credited to 2026 Income Tax.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

	2D Barcode Specifications IT-540-2D - Doc ID 62652 Return Page 3 (Continued)				
Field Number	Field Type	Max Field Length	Field Name	Comments	
93	Numeric	1	Line 38 Refund Option	Mark the corresponding number for the refund option	2=Paper Check 3= Direct Deposit
94	Numeric	7	Line 38 Refund Amount	Amount to be refunded (Subtract Line 37 from Line 36)	
95	Numeric	1	Direct Deposit Bank Account Type	Direct Deposit Bank Account Type 1 = Checking 2 = Savings Leave blank if not applicable	If field 93 = 3: If checking: Field 95 =1 and "X" is printed in the checking field. If savings: Field 95 = 2 and "X" is printed in the savings field.
96	Binary	1	Direct Deposit – Refund Forwarded Outside U.S.	1 = Yes 0 = No If field 93 = 3 and refund **IS** forwarded outside of US: Field 96 = 1 and 'X' is printed in 'yes' box If field 93 = 3 and refund **IS NOT** forwarded outside of US: Field 96 = 0 and 'X' is printed in 'no' box.	
97	Numeric	9	Direct Deposit Bank Routing Number	Direct Deposit—Routing Number (9 digits) Leave blank if not applicable.	
98	Numeric	17	Direct Deposit Bank Account Number	Direct Deposit – Bank Account Number (Max 17 digits) Leave blank if not applicable	

	2D Barcode Specifications IT-540-2D - Doc ID 62653 Return Page 4				
Field Number	Field Type	Max Field Length	Field Name	Comments	
99	Numeric	7	Line 39	Amount owed (If Line 24 > Line 31, subtract Line 31 from Line 24)	
100	Numeric	7	Line 40	Additional Donation to Military Family Assistance Fund	
101	Numeric	7	Line 41	Additional Donation to Coastal Protection and Restoration Fund	
102	Numeric	7	Line 42	Additional Donation to Louisiana Food Bank Association	
103	Numeric	7	Line 43	Interest (From the Interest Calculation Worksheet, Line 5)	
104	Numeric	7	Line 44	Delinquent Filing Penalty (From the Delinquent Filing Penalty Calculation Worksheet Line 3)	
105	Numeric	7	Line 45	Delinquent Payment Penalty (From the Delinquent Payment Penalty Calculation Worksheet Line 7)	
106	Binary	1	Line 46 Farmer **Indicator**	1 = Yes 0 = No	If you **are** a farmer enter "**1**" If you **are not** a farmer enter "**0**"
107	Numeric	7	Line 46	Underpayment Penalty (See form R-210R)	
108	Numeric	7	Line 47	Balance due Louisiana (Add lines 39 through 46)	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
				2D Barcode Specifications
				IT-540-2D - Doc ID 62653
				Return Page 4 (Continued)
109	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if **Line 37** = 0. Mark "1" if **Line 37** > 0. (Credit to 2026) 2nd Digit: Mark "0" if **Line 38** = 0. Mark "1" if **Line 38** > 0. (Refund) 3rd Digit: Mark "0" if **Line 47** = 0. Mark "1" if **Line 47** > 0. (Balance Due) Examples: If Line 38 is $200 and Lines 37 and 47 are zero, mark "010". If Line 37 is $100, Line 38 is $200, and Line 47 is zero, mark "110".
110	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right justified): 1st Digit: Mark "0" if **Line 35** = 0. Mark "1" if **Line 35** > 0. 2nd Digit: Mark "0" if **Line 40** = 0. Mark "1" if **Line 40** > 0. 3rd Digit: Mark "0" if **Line 41** = 0. Mark "1" if **Line 41** > 0. 4th Digit: Mark "0" if **Line 42** = 0. Mark "1" if **Line 42** > 0. Examples: If Lines 35, 41, and 42 are zero and Line 40 is $100, mark "0100". If Line 35 is $100, Line 42 is $200, and Lines 40 and 42 are zero, mark "1001".
111	Alphanumeric	10	Paid Preparer's ID#	PTIN, FEIN, or LDR Account Number of Paid Preparer (no hyphens, leave blank if not applicable)
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: Primary taxpayer's last name is CORLEY= CORL Primary taxpayer's last name is CHE = CHE

Field Number	Field Type	Max Field Length	Field Name	Comments
				2D Barcode Specifications
				IT-540-2D - Doc ID 62654
				Schedule C – 2025 Nonrefundable Priority 1 Credits
113	Numeric	7	Line 1A	Total of Net Tax Liability Paid to Other States (from Form R-10606)
114	Numeric	7	Line 1B	Credit for Taxes Paid to Other States (from Form R-10606)
115	Numeric	3	Line 2 Credit Code	3 Digit Credit Code (leave blank if not applicable)
116	Numeric	7	Line 2	Amount of Credit Claimed
117	Numeric	3	Line 3 Credit Code	3 Digit Credit Code (leave blank if not applicable)
118	Numeric	7	Line 3	Amount of Credit Claimed
119	Numeric	3	Line 4 Credit Code	3 Digit Credit Code (leave blank if not applicable)
120	Numeric	7	Line 4	Amount of Credit Claimed
121	Numeric	3	Line 5 Credit Code	3 Digit Credit Code (leave blank if not applicable)
122	Numeric	7	Line 5	Amount of Credit Claimed
123	Numeric	7	Line 6	Total Nonrefundable Priority 1 Credits (Add Lines 1B and 2 through 5)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2D Barcode Specifications
IT-540-2D - Doc ID 62655
Schedule D – 2025 Donation Schedule

Field Number	Field Type	Max Field Length	Field Name	Comments
124	Numeric	7	Line 1	Adjusted Overpayment – Return Line **34**
125	Numeric	5	Line 2	The Military Family Assistance Fund
126	Numeric	5	Line 3	Coastal Protection and Restoration Fund
127	Numeric	5	Line 4	The START Program
128	Numeric	5	Line 5	Wildlife Habitat and Natural Heritage Trust Fund
129	Numeric	5	Line 6	Louisiana Cancer Advisory Board
130	Numeric	5	Line 7	Louisiana Food Bank Association
131	Numeric	5	Line 8	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
132	Numeric	5	Line 9	American Red Cross
133	Numeric	5	Line 10	Louisiana National Guard Honor Guard for Military Funerals
134	Numeric	5	Line 11	Dreams Come True, Inc.
135	Numeric	5	Line 12	Sexual Trauma Awareness and Response (STAR)
136	Numeric	5	Line 13	Maddie's Footprints
137	Numeric	7	Line 14	Total Donations - Add Lines 2-13. This amount cannot be > Line 1

2D Barcode Specifications
IT-540-2D - Doc ID 62656
Schedule E – 2025 Adjustments to Income

Field Number	Field Type	Max Field Length	Field Name	Comments
138	Binary	1	Line 1 Negative **Indicator**	1=Yes 0= No (1 = Federal Adjusted Gross Income < 0)
139	Numeric	9	Line 1	Federal AGI – This field **must** be printed as a positive number. If the Federal AGI is a loss print the amount **without** a negative sign or parentheses.
140	Numeric	9	Line 2A	Interest and Dividend Income from Other States and Their Political Subdivisions.
141	Numeric	9	Line 2B	Recapture of START Contributions
142	Numeric	9	Line 2C	Recapture of START K12 Contributions
143	Numeric	9	Line 2D	Add Back of Pass-Through Entity Loss
144	Numeric	9	Line 2E	Add Back of Federal Depreciation Previously Accelerated Via State Bonus
145	Numeric	10	Line 3	Total (Add Lines 1 through 2E)
146	Alphanumeric	3	Line 4A Code	3-Character Exemption Code (leave blank if not applicable)
147	Numeric	7	Line 4A	Exempt Income
148	Alphanumeric	3	Line 4B Code	3-Character Exemption Code (leave blank if not applicable)
149	Numeric	7	Line 4B	Exempt Income
150	Alphanumeric	3	Line 4C Code	3-Character Exemption Code (leave blank if not applicable)
151	Numeric	7	Line 4C	Exempt Income

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

	2D Barcode Specifications			
	IT-540-2D - Doc ID 62656			
	Schedule E – 2025 Adjustments to Income (Continued)			
Field Number	Field Type	Max Field Length	Field Name	Comments
152	Alphanumeric	3	Line 4D Code	3-Charact Exemption Code (leave blank if not applicable)
153	Numeric	7	Line 4D	Exempt Income
154	Alphanumeric	3	Line 4E Code	3-Character Exemption Code (leave blank if not applicable)
155	Numeric	7	Line 4E	Exempt Income
156	Alphanumeric	3	Line 4F Code	Enter 3-Character Exemption Code (leave blank if not applicable)
157	Numeric	7	Line 4F	Exempt Income
158	Alphanumeric	3	Line 4G Code	Enter 3-Character Exemption Code (leave blank if not applicable)
159	Numeric	7	Line 4G	Exempt Income
160	Numeric	7	Line 4H	Exempt Income (Add Lines 4A through 4G)
161	Numeric	8	Line 5	Louisiana AGI – Subtract Line 4H from Line 3.
162	Numeric	6	02E Primary Retirement Date	Primary's Louisiana State Employees' Retirement Date - Format mmyyyy
163	Numeric	6	02E Spouse Retirement Date	Spouse's Louisiana State Employees' Retirement Date - Format mmyyyy
164	Numeric	6	03E Primary Retirement Date	Primary's Louisiana State Teachers' Retirement Date - Format mmyyyy
165	Numeric	6	03E Spouse Retirement Date	Spouse's Louisiana State Teachers' Retirement Date - Format mmyyyy
166	Numeric	6	04E Primary Retirement Date	Primary's Federal Retirement Benefits Date – Format mmyyyy
167	Numeric	6	04E Spouse Retirement Date	Spouse's Federal Retirement Benefits Date – Format mmyyyy
168	Numeric	6	05E Primary Retirement Date	Primary's Other Retirement Benefits Date – Format mmyyyy
169	Numeric	6	05E Spouse Retirement Date	Spouse's Other Retirement Benefits Date – Format mmyyyy

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2D Barcode Specifications
IT-540-2D - Doc ID 62657
Schedule F – 2025 Refundable Priority 2 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
170	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (leave blank if not applicable)
171	Numeric	7	Line 1	Amount of Credit Claimed
172	Alphanumeric	3	Line 2 Credit Code	3-Character Credit Code (leave blank if not applicable)
173	Numeric	7	Line 2	Amount of Credit Claimed
174	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (leave blank if not applicable)
175	Numeric	7	Line 3	Amount of Credit Claimed
176	Alphanumeric	3	Line 4 Credit Code	3-Character Credit Code (leave blank if not applicable)
177	Numeric	7	Line 4	Amount of Credit Claimed
178	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (leave blank if not applicable)
179	Numeric	7	Line 5	Amount of Credit Claimed
180	Numeric	9	Line 5A	School Readiness Child Care Directors and Staff Credit - Facility License Number
181	Alphanumeric	3	Line 6 Credit Code	3-Character Transferable Credit Code (**Currently, the only valid code is "62F"**)
182	Numeric	7	Line 6	Amount of Credit Claimed
183	Alphanumeric	26	Line 6A	LDR State Certification Number from Form R-6135
184	Alphanumeric	3	Line 7 Credit Code	3-Character Transferable Credit Code (**Currently, the only valid code is "62F"**)
185	Numeric	7	Line 7	Amount of Credit Claimed
186	Alphanumeric	26	Line 7A	LDR State Certification Number from Form R-6135
187	Alphanumeric	3	Line 8 Credit Code	3-Character Transferable Credit Code (**Currently, the only valid code is "62F"**)
188	Numeric	7	Line 8	Amount of Credit Claimed
189	Alphanumeric	26	Line 8A	LDR State Certification Number from Form R-6135
190	Numeric	7	Line 9	Refundable Priority 2 Credits (add Lines 1 -8)

2D Barcode Specifications
IT-540-2D - Doc ID 62658
Schedule I – 2025 Refundable Priority 4 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
191	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (Currently, the only valid codes are 50F & 51F)
192	Numeric	7	Line 1	Amount of Credit Claimed
193	Alphanumeric	3	Line 2 Credit Code	3-Character Credit Code (Currently, the only valid codes are 50F & 51F)
194	Numeric	7	Line 2	Amount of Credit Claimed
195	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (Currently, the only valid codes are 50F & 51F)
196	Numeric	7	Line 3	Amount of Credit Claimed
197	Alphanumeric	3	Line 4 Credit Code	3-Character Credit Code (Currently, the only valid codes are 50F & 51F)
198	Numeric	7	Line 4	Amount of Credit Claimed
199	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (Currently, the only valid codes are 50F & 51F)
200	Numeric	7	Line 5	Amount of Credit Claimed
201	Numeric	7	Line 6	Total Refundable Priority 4 Credits (Add Lines 1 through 5. Enter the results here and on Form IT-540-2D, Line 26)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2D Barcode Specifications
IT-540-2D - Doc ID 62659
Schedule J Page 1 – 2025 Nonrefundable Priority 3 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
202	Numeric	4	Line 1	Federal Child Care Credit
203	Numeric	4	Line 2	2025 Louisiana Nonrefundable Child Care Credit
204	Numeric	4	Line 3	Amount of Louisiana Nonrefundable Child Care Credit Carried Forward Form 2020 through 2024
205	Numeric	4	Line 4	2025 Louisiana Nonrefundable School Readiness Credit
206	Numeric	1	Line 4 - 5 Star	Number of qualified dependents who attended a 5 Star facility
207	Numeric	1	Line 4 - 4 Star	Number of qualified dependents who attended a 4 Star facility
208	Numeric	1	Line 4 - 3 Star	Number of qualified dependents who attended a 3 Star facility
209	Numeric	1	Line 4 – 2 Star	Number of qualified dependents who attended a 2 Star facility
210	Numeric	4	Line 5	Amount of Louisiana Nonrefundable School Readiness Credit Carried Forward From 2020 through 2024
211	Numeric	3	Line 6 Credit Code	3-Digit Credit Code
212	Numeric	7	Line 6	Amount of Credit Claimed
213	Numeric	3	Line 7 Credit Code	3-Digit Credit Code
214	Numeric	7	Line 7	Amount of Credit Claimed
215	Numeric	3	Line 8 Credit Code	3-Digit Credit Code
216	Numeric	7	Line 8	Amount of Credit Claimed
217	Numeric	3	Line 9 Credit Code	3-Digit Credit Code
218	Numeric	7	Line 9	Amount of Credit Claimed
219	Numeric	3	Line 10 Credit Code	3-Digit Credit Code
220	Numeric	7	Line 10	Amount of Credit Claimed
221	Numeric	3	Line 11 Credit Code	3-Digit Credit Code
222	Numeric	7	Line 11	Amount of Credit Claimed

2D Barcode Specifications
IT-540-2D - Doc ID 62660
Schedule J Page 2 – 2025 Nonrefundable Priority 3 Credits…Continued

Field Number	Field Type	Max Field Length	Field Name	Comments
223	Numeric	3	Line 12 Credit Code	3-Digit Transferable Credit Code
224	Numeric	8	Line 12	Amount of Credit Claimed
225	Alphanumeric	26	Line 12A	LDR State Certification Number from Form R-6135
226	Numeric	3	Line 13 Credit Code	3-Digit Transferable Credit Code
227	Numeric	8	Line 13	Amount of Credit Claimed
228	Alphanumeric	26	Line 13A	LDR State Certification Number from Form R-6135

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

2D Barcode Specifications
IT-540-2D - Doc ID 62660
Schedule J Page 2 – 2025 Nonrefundable Priority 3 Credits…Continued (Continued)

Field Number	Field Type	Max Field Length	Field Name	Comments
229	Numeric	3	Line 14 Credit Code	3-Digit Transferable Credit Code
230	Numeric	8	Line 14	Amount of Credit Claimed
231	Alphanumeric	26	Line 14A	LDR State Certification Number from Form R-6135
232	Numeric	3	Line 15 Credit Code	3-Digit Transferable Credit Code
233	Numeric	8	Line 15	Amount of Credit Claimed
234	Alphanumeric	26	Line 15A	LDR State Certification Number from Form R-6135
235	Numeric	8	Line 16	Total Nonrefundable Priority 3 Credits (Add Lines 2 through 15. Also enter this amount on Form IT-540-2D Line 21

2D Barcode Specifications
IT-540-2D - Doc ID 62613
2025 Louisiana Refundable Child Care Credit Worksheet

Field Number	Field Type	Max Field Length	Field Name	Comments
236	Numeric	8	Line 1 Column D	Facility license number – Format ########
237	Numeric	8	Line 1 Column D	Facility license number – Format ########
238	Numeric	8	Line 1 Column D	Facility license number – Format ########
239	Numeric	8	Line 1 Column D	Facility license number – Format ########
240	Numeric	8	Line 1 Column D	Facility license number – Format ########
241	Numeric	12	Line 2 Column H	Qualified expenses you incurred and paid in 2025 for the person listed in column F
242	Numeric	12	Line 2 Column H	Qualified expenses you incurred and paid in 2025 for the person listed in column F
243	Numeric	12	Line 2 Column H	Qualified expenses you incurred and paid in 2025 for the person listed in column F
244	Numeric	12	Line 2 Column H	Qualified expenses you incurred and paid in 2025 for the person listed in column F
245	Numeric	12	Line 2 Column H	Qualified expenses you incurred and paid in 2025 for the person listed in column F
246	Numeric	17	Line 4	Your earned income (See the definitions in the instructions)
247	Numeric	17	Line 5	If married filing jointly, enter your spouse's earned income
Trailer				
Indicates the end of the data file. Value is ***EOD***				

Test Scenarios:

*NOTE: If there are any limitations that prevent your software from entering data in one or more fields for any of the test scenarios listed below, the limitations must be documented on your **R-68014 Software Vendor 2D Test Submission Verification Form** which is required to be submitted

1. Test Scenario: **Max Filled/Full Field Test Scenario** – every field on the test return populated with the maximum number of characters/digits/etc., to verify fields do not exceed max allowed. Create your own test submission. Use **Legal Name**: MAX FILLED TEST. No barcode required for this test.

2. Test Scenario: **Criteria Test Scenarios**: Three test returns filled out correctly, as they would be in real life. Must render barcode on all three. Submit one "Balance Due" return, one "Refund Due Paper Check" return and one "Refund Due Direct Deposit" return.

   - **BALANCE DUE RETURN** (amount on line 47) – Filing status Married filing Joint, include as many schedules as possible. Must render barcode. Use **Primary Legal Name**: BALANCE D TEST SR – Use **Secondary Legal Name**: SPOUSE B TEST

   - **REFUND DUE RETURN PAPER CHECK** (amount on line 38)- Filing status Single, entered "2" in box on line 38 to receive refund by paper check, include as many schedules as possible. Must render barcode. **Legal Name**: REFUND A PAPER JR

   - **REFUND DUE RETURN** (amount on line 38)- Filing status Head of Household, entered "3" in box on line 38 to receive refund by direct deposit, include as many schedules as possible. Must render barcode. **Legal Name**: REFUND B DIRECT SR

3. Test Scenario: **Placement Test Scenario** - every field on the return populated with data in order to verify correct placement on each field. Must render barcode. Submit a test doc exactly as shown below:

Placement Test Scenario

Return Page 1 - Doc ID 62650	
Developer ID	**Your** 4 Digit Developer ID# Issued by LDR
Primary ITIN Check Box Indicator	X
Primary Social Security Number	400000100
Spouse ITIN Check Box Indicator	X
Secondary Social Security Number	400000200
Primary Taxpayer's First Name, Middle Initial, Last Name, Suffix	PLACEMENT A TEST SR
Secondary Taxpayer's First Name, Middle Initial, Last Name, Suffix	SPOUSE B TEST JR
Present Home Address	1500 MAIN ST
Unit Type	APT
Unit Number	1017
City	BATON ROUGE
State	LA
ZIP	70802

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Telephone Number	5041234567
Foreign Nation	CANADA
Name Change Check Box Indicator	X
Decedent Filing Check Box Indicator	X
Spouse Decedent Check Box Indicator	X
Address Change Check Box Indicator	X
Amended Return Check Box Indicator	X
NOL Carry Back Check Box Indicator	X
Taxpayer Date of Birth (mmddyyyy)	05061990
Spouse Date of Birth (mmddyyyy)	10171994
Decedent's Date of Death (mmddyyyy)	03122025
Spouse's Date of Death (mmddyyyy)	02152025
Filing Status	2
AGE DESIGNATION Taxpayer 65 or older Check Box Indicator	X
AGE DESIGNATION Spouse 65 or older Check Box Indicator	X
Line 6B - Dependents	3
Return Page 2 - Doc ID 62651	
Social Security Number	400000100
W-2 Wages	1001
Federal Return Not Required Check Box Indicator	X
Schedule E Check Box Indicator	X
Line 7	1007
Line 8	1008
Line 9A	10091
Line 9B	10092
Line 9C	10093
Line 9D	10094
Line 10	1010
Line 11	1011
Line 12	1012
Line 13	1013
Line 14	1014
Line 14A	1414

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 14B	1415
Line 15	1015
Line 15 - 5 Star	1
Line 15 - 4 Star	2
Line 15 - 3 Star	3
Line 15 - 2 Star	4
Line 16	116
Line 17	1017
Line 18	1018
Line 19	1019
Line 20	1020
Line 21	1021
Line 22	1022
Name Code	TEST
Return Page 3 - Doc ID 62652	
Social Security Number	400000100
Line 23A Check Box Indicator No Consumer Use	X
Line 23A Check Box Indicator Amount from Consumer Use Worksheet	X
Line 23A	10231
Line 23B Road Usage Check Box Indicator – No Usage Fee Due	X
Line 23B Road Usage Check Box Indicator - Amount from Form R-19000A	X
Line 23B	10232
Line 24	1024
Line 25	1025
Line 26	1026
Line 27	1027
Line 28	1028
Line 29	1029
Line 30	1030
Line 31	1031
Line 32	1032
Line 33	1033
Line 33 Farmer Check Box Indicator	X

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 34	1034
Line 35	1035
Line 36	1036
Line 37	1037
Line 38 Refund Option	3
Line 38	1038
Direct Deposit Account Type **Checking** Check Box Indicator	X
Direct Deposit Account Type **Savings** Check Box Indicator	X
Direct Deposit Refund Forwarded Outside US – "YES" Check Box Indicator	X
Direct Deposit Refund Forwarded Outside US –"NO" Check Box Indicator	X
Direct Deposit Routing Number	065400137
Direct Deposit Account Number	123456789
Name code	TEST
Return Page 4 - Doc ID 62653	
Social Security Number	400000100
Line 39	1039
Line 40	1040
Line 41	1041
Line 42	1042
Line 43	1043
Line 44	1044
Line 45	1045
Line 46 Farmer Check Box Indicator	X
Line 46	1046
Line 47	1047
Status of Return	101
Contribution/Donation Status	1011
Paid Preparer's ID# (If Applicable)	P12345678
Name Code	TEST
LDR's Mailing Address	PO BOX 3440
LDR's Mailing City State Zip	BATON ROUGE LA 70821
Schedule C - Doc ID 62654	
Social Security Number	400000100

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 1A	20011
Line 1B	20012
Line 2 Credit Code	100
Line 2	2002
Line 3 Credit Code	150
Line 3	2003
Line 4 Credit Code	155
Line 4	2004
Line 5 Credit Code	190
Line 5	2005
Line 6	2006
Schedule D - Doc ID 62655	
Social Security Number	400000100
Line 1	3001
Line 2	3002
Line 3	3003
Line 4	3004
Line 5	3005
Line 6	3006
Line 7	3007
Line 8	3008
Line 9	3009
Line 10	3010
Line 11	3011
Line 12	3012
Line 13	3013
Line 14	3014
Schedule E - Doc ID 62656	
Social Security Number	400000100
Line 1 Check Box Indicator	X
Line 1	4001
Line 2A	40021
Line 2B	40022

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 2C	40023
Line 2D	40024
Line 2E	40025
Line 3	4003
Line 4A Code	20E
Line 4A	40041
Line 4B Code	21E
Line 4B	40042
Line 4C Code	22E
Line 4C	40043
Line 4D Code	23E
Line 4D	40044
Line 4E Code	24E
Line 4E	40045
Line 4F Code	31E
Line 4F	40046
Line 4G Code	32E
Line 4G	40047
Line 4H	40048
Line 5	4005
Louisiana State Employees' Retirement Benefits (Date Retired) 02E	032002
Louisiana State Employee's Retirement Benefits (Spouse) (Date Retired) 02E	101994
Louisiana State Teachers' Retirement Benefits (Date Retired) 03E	051990
Louisiana State Teachers' Retirement Benefits (Spouse) (Date Retired) 03E	051992
Federal Retirement Benefits (Date Retired) 04E	022018
Federal Retirement Benefits (Spouse) (Date Retired) 04E	062020
Other Retirement Benefits (Date Retired) 05E	041966
Other Retirement Benefits (Spouse) (Date Retired) 05E	021971
Schedule F - Doc ID 62657	
Social Security Number	400000100
Line 1 Code	76F
Line 1 Amount	5001
Line 2 Code	77F

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 2 Amount	5002
Line 3 Code	78F
Line 3 Amount	5003
Line 4 Code	79F
Line 4 Amount	5004
Line 5 Code	80F
Line 5 Amount	5005
Line 5A School Readiness Child Care Directors and Staff Credit - Facility License Number	123456789
Line 6 Code	62F
Line 6 Amount	5006
Line 6A Certification number	CERT6A
Line 7 Code	62F
Line 7 Amount	5007
Line 7A Certification number	CERT7A
Line 8 Code	62F
Line 8 Amount	5008
Line 8A Certification Number	CERT8A
Line 9 Total (add lines 1 through 8)	5009
Schedule I - Doc ID 62658	
Social Security Number	400000100
Line 1 Code	50F
Line 1 Amount	6001
Line 2 Code	51F
Line 2 Amount	6002
Line 3 Code	50F
Line 3 Amount	6003
Line 4 Code	51F
Line 4 Amount	6004
Line 5 Code	50F
Line 5 Amount	6005
Line 6 Total (add lines 1 through 5)	6006
Schedule J - Doc ID 62659	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Social Security Number	400000100
Line 1	7001
Line 2	7002
Line 3	7003
Line 4	7004
Line 4 - 5 Star	5
Line 4 - 4 Star	4
Line 4 - 3 Star	3
Line 4 - 2 Star	2
Line 5	7005
Line 6 Credit Code	461
Line 6 Amount	7006
Line 7 Credit Code	462
Line 7 Amount	7007
Line 8 Credit Code	463
Line 8 Amount	7008
Line 9 Credit Code	464
Line 9 Amount	7009
Line 10 Credit Code	465
Line 10 Amount	7010
Line 11 Credit Code	466
Line 11 Amount	7011
Schedule J (Continued)- Doc ID 62660	
Social Security Number	400000100
Line 12 Credit Code	251
Line 12 Amount	7012
Line 12A Certification Number	CERT12A
Line 13 Credit Code	252
Line 13 Amount	7013
Line 13A Certification Number	CERT13A
Line 14 Credit Code	253
Line 14 Amount	7014
Line 14A Certification Number	CERT14A

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident

Line 15 Credit Code	257
Line 15 Amount	7015
Line 15A Certification Number	CERT15A
Line 16 Total (add lines 2 through 15)	7016
Louisiana Refundable Child Care Credit Worksheet - Doc ID 62613	
Column D Facility License Number	8001
Column D Facility License Number	8002
Column D Facility License Number	8003
Column D Facility License Number	8004
Column D Facility License Number	8005
Column H Qualified Expenses 2025	8006
Column H Qualified Expenses 2025	8007
Column H Qualified Expenses 2025	8008
Column H Qualified Expenses 2025	8009
Column H Qualified Expenses 2025	8010
Line 4	8011
Line 5	8012

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540-2D Resident