LOUISIANA DEPARTMENT of REVENUE

2-D Barcoding Specifications,
Record Layouts & Test Scenarios
IT-540B-2D Nonresident and Part-Year Resident
Tax Year 2025

Contents:

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year 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-540B-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 36-45</mark>.

Contact Information:

If you have questions regarding the record layouts and 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 Option #4
Fax: 225-219-2651

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Changes to Returns and Schedules for ==2025== 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 10)
- 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
- Changed Line 6C to Line 6B Dependents and added 2 more input rows, total now is 8
- Line 10 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 11C
  - Single or Married filing separately, $15,750
  - Married filing jointly or Qualifying surviving spouse, $31,500
  - Head of household, $23,625
- Changed Line 12: YOUR LOUISIANA TAXABLE INCOME- Subtract Lines 10 and 11E from Line 8. If < zero, enter zero "0".
- Changed Line 13: YOUR LOUISIANA INCOME TAX- Multiply Line 12 by .03. Round to the nearest dollar. (Deleted tax table programming)

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

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

Schedule F
- Removed Prison Industry Enhancement code 55F

Schedule I
- No change

Schedule J
- Removed Owner of Accessible and Barrier-free Home code 221
- Removed New Jobs Credit code 224
- Removed Eligible Re-entrants code 228
- Removed Apprenticeship (2007) code 236
- Added Louisiana Fortified Roof code 466

Schedule NPR Worksheet
- Check boxes were added to fields that allow a negative amount to both the federal and Louisiana columns.
- Add Line 17 – Add back of federal depreciation previously accelerated via state bonus – *See Instructions*.
- Line 18 is now Total - Add Lines 12 through 17.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

- Removed IRC 280C Expense code 25E
- Annual retirement code 06E is now $12,000 per taxpayer
- Added Bonus Depreciation code 32E

General Requirements:

The IT-540B-2D Nonresident Part-Year Resident Individual Income Tax Return is a scannable tax form processed on high-speed scanners. All IT-540B-2D tax forms **MUST** incorporate printed variable data fields in **exact placement** as specified on pages 11 through 20 of this document, and a **2D barcode** as specified on pages 23 through 35 this document. All four (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 four (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-540B-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 contains a "For Office Use Only" box at the bottom of the doc, as does page four (4). Please use light grey shading for these boxes **or** remove the boxes completely from the form.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year 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-540B-2D Return, Page 1	62681
IT-540B-2D Return, Page 2	62682
IT-540B-2D Return, Page 3	62683
IT-540B-2D Return, Page 4	62684
IT-540B-2D Schedule C	62685
IT-540B-2D Schedule D	62686
IT-540B-2D Schedule F	62687
IT-540B-2D Schedule I	62688
IT-540B-2D Schedule J (Page 1)	62689
IT-540B-2D Schedule J (Page 2)	62690
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	62669
IT-540B-2D Louisiana School Expense Deduction Worksheet	62676
IT-540B-2D Louisiana Refundable Child Care Credit Worksheet	62677
IT-540B-2D Louisiana Refundable School Readiness Credit Worksheet	62678
IT-540B-2D Louisiana Nonrefundable Child Care Credit Worksheet	62679
IT-540B-2D Louisiana Nonrefundable School Readiness Credit Worksheet	62680

The schedules and worksheets should be attached to form IT-540B-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-540B-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" (1grid position) horizontally and 1/6" (1 grid line) vertically and must be positioned in exact locations on the form.

Example of a reference mark:

█

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Reference marks must be positioned exactly as specified below:

Page 1 - Doc ID <mark>62681</mark> - Reference Marks:
- Line 20 Position 6
- Line 20 Position 80
- Line 57 Position 6
- Line 61 Position 80
- Line 63 Position 23

Page 2 – Doc ID <mark>62682</mark> - Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 32 Position 54
- Line 61 Position 80
- Line 63 Position 23

Page 3 – Doc ID <mark>62683</mark>- Reference Marks:
- Line 4 Position 6
- Line 4 Position 58
- Line 29 Position 54
- Line 59 Position 9
- Line 61 Position 80
- Line 63 Position 23

Page 4 – Doc ID <mark>62684</mark> - Reference Marks:
- Line 4 Position 58
- Line 5 Position 7
- Line 61 Position 80
- Line 63 Position 23

Page 5 – Doc ID <mark>62685</mark> - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 20 Position 58
- Line 59 Position 80
- Line 63 Position 23

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Page 6 – Doc ID 62686 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 14 Position 47
- Line 61 Position 80
- Line 63 Position 23

Page 7 – Doc ID 62687 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 37 Position 49
- Line 61 Position 80
- Line 63 Position 23

Page 8 - Doc ID 62688 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 17 Position 60
- Line 61 Position 80
- Line 63 Position 23

Page 9 - Doc ID 62689 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 26 Position 62
- Line 61 Position 80
- Line 63 Position 23

Page 10 - Doc ID 62690 - Reference Marks:
- Line 4 Position 6
- Line 7 Position 80
- Line 31 Position 55
- Line 61 Position 80
- Line 63 Position 23

Page 11 - Doc ID 62669 - Reference Marks:
- None

Page 12 - Doc ID 62676 - Reference Marks:
- None

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Page 13 - Doc ID <mark>62677</mark> - Reference Marks:
- None

Page 14 - Doc ID <mark>62678</mark> - Reference Marks:
- None

Page 15 - Doc ID <mark>62679</mark> - Reference Marks:
- None

Page 16 - Doc ID <mark>62680</mark> - Reference Marks:
- None

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 dollar amounts of the return and schedules **should be left blank unless otherwise noted.**

- 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.**

- <mark>**Negative amounts are only permitted on the NPR Worksheet**. Check boxes were added to the NPR Worksheet fields that allow a negative amount to both the federal and Louisiana columns on Lines 1 through 12. If the amount you are reporting on any of these lines is < zero, mark the box.</mark>

Printed Variable Data Fields Record Layout:

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
7	4	77-80	Numeric	4	Developer ID	Vendor Identification Number (4) digits **assigned by LDR**
8	8	69	Alpha	1	ITIN **Indicator** (Primary)	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
9	8	72-80	Numeric	9	Primary SSN (or ITIN if box checked)	The SSN (or ITIN) must appear in the same order as on the federal return. No punctuation allowed. Field formatted as #########
10	11	69	Alpha	1	ITIN **Indicator** (Spouse)	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
11	11	72-80	Numeric	9	Spouse's SSN	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..
12, 13, 14, 15	8	15-57	Alphanumeric	43	Primary Taxpayer Name	First/MI/Last/Suffix Include the middle initial and suffix if applicable
16, 17, 18, 19	10	15-57	Alphanumeric	43	Secondary Taxpayer's Name	First/MI/Last/Suffix Include the middle initial and suffix if applicable. Provide only if filing status is **MFJ** or **MFS**. Otherwise, leave blank.
20	12	15-44	Alphanumeric	30	Present Home Address	Present home address
21	12	46-51	Alphanumeric	6	Unit Type	Post Office Abbreviation (e.g., APT, UNIT, STE)
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 Code	Zip Code - example 708980519 (Zip + 4 not required)
26	14	71-80	Numeric	10	Telephone Number	Telephone number
27	16	15-57	Alphanumeric	43	Foreign Nation	Field does **not** apply to USA addresses. **Do not abbreviate.**
30	6	12	Alpha	1	Name Change **Indicator**	
31	8	12	Alpha	1	Decedent Filing **Indicator**	
32	10	12	Alpha	1	Spouse Decedent **Indicator**	
33	12	12	Alpha	1	Address Change **Indicator**	
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**	
36	18	19	Alpha	1	MSRA **Indicator**	
37	18	30	Alpha	1	Nonresident Return **Indicator**	
38	18	39	Alpha	1	Part-Year Resident Return **Indicator**	
39	18	47	Alpha	1	NRPA **Indicator**	
40	20	15-22	Numeric	8	Taxpayer's Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed
41	20	31-38	Numeric	8	Spouse's Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed
42	20	47-54	Numeric	8	Decedent's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed
43	20	63-70	Numeric	8	Spouse's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed

The table header spans:

Printed Variable Data Fields
IT-540B-2D - Doc ID 62681
Return Page 1

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Printed Variable Data Fields IT-540B-2D - Doc ID 62681 Return Page 1 (Continued)						

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
44	28	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
45	25	44	Alpha	1	Line 6A **Indicator (**Primary)	AGE DESIGNATION Taxpayer 65 or older Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
46	25	52	Alpha	1	Line 6A **Indicator (**Spouse)	AGE DESIGNATION Spouse 65 or older Indicator. Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
47	34	78-79	Numeric	2	Line 6B Dependents	Total number of dependents claimed on Federal Form 1040, or 1040-SR

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 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-540B-2D - Doc ID 62682 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 #########
48	8	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)
49	8	79	Alpha	1	Federal Return Not Required **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
50	10	69-77	Numeric	9	Line 7	Federal Adjusted Gross Income – From the NPR Worksheet, Federal Column, Line 12.
51	12	69-77	Numeric	9	Line 8	Louisiana Adjusted Gross Income – From the NPR worksheet, Line 21.
52	14	73-77	Numeric	5	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

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Printed Variable Data Fields	IT-540B-2D - Doc ID 62682	Return Page 2 (Continued)					

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments	
	Line	Position(s)					
53	16	73-77	Numeric	5	Line 10	Louisiana Standard Deduction	
54	18	71-77	Numeric	7	Line 11A	Federal Itemized Deductions	
55	20	71-77	Numeric	7	Line 11B	Federal Itemized Deduction For Medical and Dental Expenses	
56	22	73-77	Numeric	5	Line 11C	Federal Standard Deduction	
57	24	71-77	Numeric	7	Line 11D	Excess Federal Itemized Deductions (Subtract Line 11C from Line 11B)	
58	26	70-77	Numeric	8	Line 11E	Allowable Deductions - Multiply Line 11D by percentage on Line 9. Round to the nearest dollar.	
59	28	69-77	Numeric	9	Line 12	Your Louisiana Taxable Income – Subtract Line 10 and 11E from Line 8. If < zero, enter "0".	
60	30	70-77	Numeric	8	Line 13	Your Louisiana Income Tax – Multiply Line 12 by .03. Round to the nearest dollar.	
61	32	70-77	Numeric	8	Line 14	Nonrefundable Priority 1 Credits – From Schedule C-NR, Line 5	
62	34	70-77	Numeric	8	Line 15	Tax Liability After Nonrefundable Priority 1 Credits -Subtract Line 14 from Line 13. If < zero, enter 0.	
63	38	74-77	Numeric	4	Line 16	2025 Louisiana Refundable Child Care Credit –**Federal AGI Must be Equal to or Less Than $25,000 to claim the credit**. See instructions and the Refundable Child Care Credit Worksheet	
64	40	74-77	Numeric	4	Line 16A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3	
65	42	74-77	Numeric	4	Line 16B	Enter the amount from the Refundable Child Care Credit worksheet, Line 6	
66	44	73-77	Numeric	5	Line 17	2025 Louisiana Refundable School Readiness Credit – **Federal AGI must be Equal to or Less Than $25,000 to claim the credit.** See the Refundable School Readiness Credit Worksheet	
67	46	26	Numeric	1	Line 17 – 5 Star	Number of dependents who attended a 5-star facility	If not applicable leave blank
68	46	33	Numeric	1	Line 17 – 4 Star	Number of dependents who attended a 4-star facility	
69	46	40	Numeric	1	Line 17 – 3 Star	Number of dependents who attended a 3-star facility	
70	46	47	Numeric	1	Line 17 – 2 Star	Number of dependents who attended a 2-star facility	
71	48	71-77	Numeric	7	Line 18	Other Refundable Priority 2 Credits – Schedule F-NR, Line 9	
72	50	71-77	Numeric	7	Line 19	Total Refundable Priority 2 Credits- Add Lines 16, 17, and 18. Do not include amounts on Lines 16A and 16B)	
73	54	70-77	Numeric	8	Line 20	Tax Liability after Refundable Priority 2 Credits	
74	56	70-77	Numeric	8	Line 21	Overpayment after Refundable Priority 2 Credits	
75	58	70-77	Numeric	8	Line 22	Nonrefundable Priority 3 Credits – From Schedule J-NR, Line 16	
N/A	61	38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is < four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: Primary taxpayer's last name is SMITH =SMIT. Primary taxpayer's last name is CHE = CHE	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

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 #########	
76	7	70-77	Numeric	8	Line 23	Adjusted Louisiana Income Tax – Subtract Line 22 from Line 20.	
77	9	41	Alpha	1	Line 24A **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.
78	11	41	Alpha	1	Line 24A **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.**	
79	10	70-77	Numeric	8	Line 24A	Total Consumer Use Tax due (from Consumer Use Tax Worksheet which is located within IT540Bi –Instructions)	
80	13	41	Alpha	1	Line 24B **Indicator** - **No** Road Usage Fee Due	No Electric and Hybrid Vehicle Road Usage Fee Due - Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**	
81	15	41	Alpha	1	Line 24B **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.**	
82	14	70-77	Numeric	8	Line 24B	Total amount due (Electric and Hybrid Vehicle Road Usage Fee)	
83	17	70-77	Numeric	8	Line 25	Total Income Tax, Consumer Use Tax, and Electric & Hybrid Vehicle Road Usage Fee - (Add Lines 23, 24A and 24B)	
84	19	71-77	Numeric	7	Line 26	Overpayment of Refundable Priority 2 Credits (amount from Line 21)	
85	21	71-77	Numeric	7	Line 27	Refundable Priority 4 Credits (Schedule I-NR, Line 6)	
86	23	71-77	Numeric	7	Line 28	Amount of Louisiana Tax Withheld for 2025 – Attach Forms W-2 and 1099.	
87	25	71-77	Numeric	7	Line 29	Credit Carried Forward From 2024	
88	27	71-77	Numeric	7	Line 30	Amount Paid on Your Behalf By A Composite Partnership Filing	
89	29	71-77	Numeric	7	Line 31	Amount of Estimated Payments Made For 2025	
90	31	71-77	Numeric	7	Line 32	Amount of Extension Payment	
91	33	71-77	Numeric	7	Line 33	Total Refundable Tax Credits and Payments- Add Lines 26-32	
92	35	71-77	Numeric	7	Line 34	Overpayment - If Line 33 > Line 25, Subtract Line 25 from Line 33	
93	37	57	Alpha	1	Line 35 Farmer **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**	
94	37	71-77	Numeric	7	Line 35	Underpayment Penalty for Estimated Tax - See Form R-210NR	
95	39	71-77	Numeric	7	Line 36	Adjusted Overpayment: If Line 34 > Line 35, subtract Line 35 from Line 34 and enter the balance on Line 36. If Line 35 > Line 34, subtract Line 34 from Line 35 and enter the balance on Line 41.	
96	41	71-77	Numeric	7	Line 37	Total Donations – From Schedule D-NR, Line 14	
97	43	71-77	Numeric	7	Line 38	Subtotal - Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Printed Variable Data Fields **IT-540B-2D - Doc ID 62683** **Return Page 3 (Continued)**					
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments

Corresponding 2-D Field	Line	Position(s)	Field Type	Max Field Length	Field Name	Comments
98	45	71-77	Numeric	7	Line 39	Amount of Line 38 To Be Credited to <mark>2026</mark> Income Tax
99	50	56	Numeric	1	Line 40 Refund Option	Mark the appropriate number for the refund option that the taxpayer selected: 2 = Paper Check 3= Direct Deposit **If the amount on Line 40 = 0 leave this field blank.**
100	50	71-77	Numeric	7	Line 40	Amount to be Refunded - Subtract Line 39 from Line 38
101	54	22	Alpha	1	Direct Deposit **Indicator** Account Type **Checking**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
101	54	31	Alpha	1	Direct Deposit **Indicator** Account Type **Savings**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box**.
102	54	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.**
102	54	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.**
103	56	17-25	Numeric	9	Direct Deposit Routing #	Direct Deposit Routing Number (9 Digits) Leave blank if not applicable
104	56	46-62	Numeric	17	Direct Deposit Acct.#	Direct Deposit Account Number (up to 17 Digits) Leave blank if not applicable
N/A	61	38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is < 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-540B-2D - Doc ID 62684** **Return Page 4**					
Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments

Corresponding 2-D Field	Line	Position(s)	Field Type	Max Field Length	Field Name	Comments
N/A	5	72-80	Numeric	9	Primary SSN	No punctuation allowed. Field formatted as #########
105	8	71-77	Numeric	7	Line 41	Amount Owed - If Line 25 > Line 33, subtract Line 33 from Line 25
106	10	71-77	Numeric	7	Line 42	Additional Donation to The Military Family Assistance Fund
107	12	71-77	Numeric	7	Line 43	Additional Donation to The Coastal Protection and Restoration Fund
108	14	71-77	Numeric	7	Line 44	Additional Donation to Louisiana Food Bank Association

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
109	16	71-77	Numeric	7	Line 45	Interest - From the Interest Calculation Worksheet, Line 5, which is located within IT540Bi –Instructions)
110	18	71-77	Numeric	7	Line 46	Delinquent Filing Penalty (Enter amount from the Delinquent Filing Penalty Calculation Worksheet, Line 3, which is located within IT540Bi –Instructions)
111	20	71-77	Numeric	7	Line 47	Delinquent Payment Penalty (Enter amount from the Delinquent Payment Penalty Calculation Worksheet, Line 7, which is located within IT540Bi – Instructions)
112	22	58	Alpha	1	Line 48 Farmer **Indicator**	Print an uppercase "**X**" in specified position to denote indicator. **Do not print a box.**
113	22	71-77	Numeric	7	Line 48	Underpayment Penalty (See form R-210NR)
114	24	71-77	Numeric	7	Line 49	Balance due Louisiana (Add lines 41 through 48)
N/A	31-39	35-80	**2D Barcode** for the IT-540B-2D Non-Resident Return. This 2-D barcode may slightly extend outside the specified area. The barcode grid area allowed is a recommendation for placement.			
115	36	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 2025) 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".
116	39	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".
117	56	69-78	Alphanumeric	10	Paid Preparer's ID#	PTIN, FEIN, SSN, or LDR Account Number of Paid Preparer
118	57	15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is < 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	33-57	Alphanumeric	25	LDR's Mailing Address	If Line 48 = 0 print: PO BOX 3440 If Line 48 > 0 print: PO BOX 3550
N/A	60	33-57	Alphanumeric	25	LDR's Mailing Address	If Line 48 = 0 print: BATON ROUGE LA 70821-3440 If Line 48 > 0 print: BATON ROUGE LA 70821-3550

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Printed Variable Data Fields
IT-540B-2D - Doc ID 62685
Schedule C-NR – 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 #########
119	10	55-57	Numeric	3	Line 1 Credit Code	3-digit credit code (if not applicable leave blank)
120	10	71-77	Numeric	7	Line 1	Amount of Credit Claimed
121	12	55-57	Numeric	3	Line 2 Credit Code	3-digit credit code (if not applicable leave blank)
122	12	71-77	Numeric	7	Line 2	Amount of Credit Claimed
123	14	55-57	Numeric	3	Line 3 Credit Code	3-digit credit code (if not applicable leave blank)
124	14	71-77	Numeric	7	Line 3	Amount of Credit Claimed
125	16	55-57	Numeric	3	Line 4 Credit Code	3-digit credit code (if not applicable leave blank)
126	16	71-77	Numeric	7	Line 4	Amount of Credit Claimed
127	18	71-77	Numeric	7	Line 5 Total	Total NR-P1 Credits (Add Lines 1 through 4. Also, enter this amount on Form IT-540B-Line 14.)

Printed Variable Data Fields
IT-540B-2D - Doc ID 62686
Schedule D-NR – 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 #########
128	14	71-77	Numeric	7	Line 1	Adjusted Overpayment – Return Line **36**
129	18	35-39	Numeric	5	Line 2	The Military Family Assistance Fund
130	20	35-39	Numeric	5	Line 3	Coastal Protection and Restoration Fund
131	22	35-39	Numeric	5	Line 4	The START Program
132	24	35-39	Numeric	5	Line 5	Wildlife Habitat and Natural Heritage Trust Fund
133	26	35-39	Numeric	5	Line 6	Louisiana Cancer Advisory Board
134	28	35-39	Numeric	5	Line 7	Louisiana Food Bank Association
135	18	73-77	Numeric	5	Line 8	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
136	20	73-77	Numeric	5	Line 9	American Red Cross
137	22	73-77	Numeric	5	Line 10	Louisiana National Guard Honor Guard for Military Funerals
138	24	73-77	Numeric	5	Line 11	Dreams Come True, Inc
139	26	73-77	Numeric	5	Line 12	Sexual Trauma Awareness and Response (STAR)
140	28	73-77	Numeric	5	Line 13	Maddie's Footprints
141	32	71-77	Numeric	7	Line 14	Total Donations (Add Lines 2 through 13. This amount cannot be > Line 1.)

Printed Variable Data Fields
IT-540B-2D - Doc ID 62687
Schedule F-NR – 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 #########
142	12	55-57	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (leave blank if not applicable)
143	12	71-77	Numeric	7	Line 1	Amount of Credit Claimed.
144	14	55-57	Alphanumeric	3	Line 2 Credit Code	3-Character Credit Code (leave blank if not applicable)
145	14	71-77	Numeric	7	Line 2	Amount of Credit Claimed
146	16	55-57	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (leave blank if not applicable)
147	16	71-77	Numeric	7	Line 3	Amount of Credit Claimed
148	18	55-57	Alphanumeric	3	Line 4 Credit Code	3--Character Credit Code (leave blank if not applicable)
149	18	71-77	Numeric	7	Line 4	Amount of Credit Claimed
150	20	55-57	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (leave blank if not applicable)
151	20	71-77	Numeric	7	Line 5	Amount of Credit Claimed
152	22	54-62	Numeric	9	Line 5A	Louisiana School Readiness Child Care Directors and Staff Credit – Facility License Number

Printed Variable Data Fields
IT-540B-2D - Doc ID 62687
Schedule F-NR – 2025 Transferable Refundable Priority 2 Credits

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
153	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.**
154	29	71-77	Numeric	7	Line 6	Amount of credit
155	31	10-35	Alphanumeric	26	Line 6A	LDR State Certification Number from Form R-6135.
156	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.**
157	33	71-77	Numeric	7	Line 7	Amount of credit
158	35	10-35	Alphanumeric	26	Line 7A	LDR State Certification Number from Form R-6135.
159	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.**
160	37	71-77	Numeric	7	Line 8	Amount of credit
161	39	10-35	Alphanumeric	26	Line 8A	LDR State Certification Number from Form R-6135.
162	41	71-77	Numeric	7	Line 9	Other Refundable Priority 2 Credits (add Lines 1 – 8 enter results here and on Form IT-540B, Line 18)

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.

Printed Variable Data Fields
IT-540B-2D - Doc ID 62688
Schedule I-NR – 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 #########
163	11	55-57	Alphanumeric	3	Line 1 Credit Code	3-Character Credit Code (leave blank if not applicable)
164	11	71-77	Numeric	7	Line 1	Amount of credit (See Form R-10610)
165	13	55-57	Alphanumeric	3	Line 2 Credit Code	3-Character Credit Code (leave blank if not applicable)
166	13	71-77	Numeric	7	Line 2	Amount of credit (See Form R-10610)
167	15	55-57	Alphanumeric	3	Line 3 Credit Code	3-Character Credit Code (leave blank if not applicable)
168	15	71-77	Numeric	7	Line 3	Amount of credit (See Form R-10610)
169	17	55-57	Alphanumeric	3	Line 4 Credit Code	3-Character Credit Code (leave blank if not applicable)
170	17	71-77	Numeric	7	Line 4	Amount of credit (See Form R-10610)
171	19	55-57	Alphanumeric	3	Line 5 Credit Code	3-Character Credit Code (leave blank if not applicable)
172	19	71-77	Numeric	7	Line 5	Amount of credit (See Form R-10610)
173	21	71-77	Numeric	7	Line 6	Total Refundable Priority 4 Credits (add Lines 1- 5. Enter amount here and on Form IT-540B-Line 27)

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

Printed Variable Data Fields
IT-540B-2D - Doc ID 62689
Schedule J-NR – 2025 Nonrefundable Priority 3 Credits (Schedule J-NR Page 1)

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 #########	
174	11	74-77	Numeric	4	Line 1	Federal Child Care Credit	
175	13	74-77	Numeric	4	Line 2	2025 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit Worksheet	
176	15	74-77	Numeric	4	Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2020-2024 See Nonrefundable Child Care Credit worksheet.	
177	18	74-77	Numeric	4	Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
178	19	28	Numeric	1	Line 4 – 5 Star	Number of dependents who attended a **5-star** facility	If not applicable, leave blank.
179	19	35	Numeric	1	Line 4 – 4 Star	Number of dependents who attended a **4-star** facility	
180	19	42	Numeric	1	Line 4 – 3 Star	Number of dependents who attended a **3-star** facility	
181	19	49	Numeric	1	Line 4 – 2 Star	Number of dependents who attended a **2-star** facility	
182	21	74-77	Numeric	4	Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2020-2024 See Nonrefundable School Readiness Credit Worksheet	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Printed Variable Data Fields
IT-540B-2D – Doc IT 62689
Schedule J-NR – 2025 Additional Nonrefundable Priority 3 Credits (Schedule J-NR Page 1) (Continued)

Corresponding 2-D Field	Exact Placement on Grid		Field Type	Max Field Length	Field Name	Comments
	Line	Position(s)				
183	28	55-57	Numeric	3	Line 6 Credit Code	3-Digit Credit Code (leave blank if not applicable)
184	28	71-77	Numeric	7	Line 6	Amount of Credit Claimed
185	30	55-57	Numeric	3	Line 7 Credit Code	3-Digit Credit Code (leave blank if not applicable)
186	30	71-77	Numeric	7	Line 7	Amount of Credit Claimed
187	32	55-57	Numeric	3	Line 8 Credit Code	3-Digit Credit Code (leave blank if not applicable)
188	32	71-77	Numeric	7	Line 8	Amount of Credit Claimed
189	34	55-57	Numeric	3	Line 9 Credit Code	3-Digit Credit Code (leave blank if not applicable)
190	34	71-77	Numeric	7	Line 9	Amount of Credit Claimed
191	36	55-57	Numeric	3	Line 10 Credit Code	3-Digit Credit Code (leave blank if not applicable)
192	36	71-77	Numeric	7	Line 10	Amount of Credit Claimed
193	38	55-57	Numeric	3	Line 11 Credit Code	3-Digit Credit Code (leave blank if not applicable)
194	38	71-77	Numeric	7	Line 11	Amount of Credit Claimed

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.

Printed Variable Data Fields
IT-540B-2D - Doc ID 62690
Schedule J-NR – 2025 Nonrefundable Priority 3 Credits …Continued
Transferable, 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 #########
195	13	53-55	Numeric	3	Line 12 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
196	13	70-77	Numeric	8	Line 12	Amount of Credit Claimed
197	15	10-35	Alphanumeric	26	Line 12A	LDR State Certification Number from Form R-6135.
198	17	53-55	Numeric	3	Line 13 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
199	17	70-77	Numeric	8	Line 13	Amount of Credit Claimed
200	19	10-35	Alphanumeric	26	Line 13A	LDR State Certification Number from Form R-6135.
201	21	53-55	Numeric	3	Line 14 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
202	21	70-77	Numeric	8	Line 14	Amount of Credit Claimed
203	23	10-35	Alphanumeric	26	Line 14A	LDR State Certification Number from Form R-6135.
204	25	53-55	Numeric	3	Line 15 Credit Code	3-Digit Transferable Credit Code (leave blank if not applicable)
205	25	70-77	Numeric	8	Line 15	Amount of Credit Claimed
206	27	10-35	Alphanumeric	26	Line 15A	LDR State Certification Number from Form R-6135.
207	29	70-77	Numeric	8	Line 16	Total Nonrefundable Priority 3 Credits (add Line 2 – 15)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

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

The 2-D Barcode is required for the IT-540B-2D Louisiana Nonresident Part Year Resident Return. The 2-D barcode should be placed on Page 4 of the return (Doc ID 62684) on Lines 31-39, Positions 35-80.

> *Note: The 2-D barcode may slightly extend 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 only permitted on the NPR Worksheet. Checkboxes were added to fields that allow a negative amount to both the federal and Louisiana columns. .

- Only enter whole dollar amounts.

- 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 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.

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

- **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 62681 for the IT-540B-2D Louisiana Nonresident Part Year 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 23 through 35 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)
     62681<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 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:

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

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
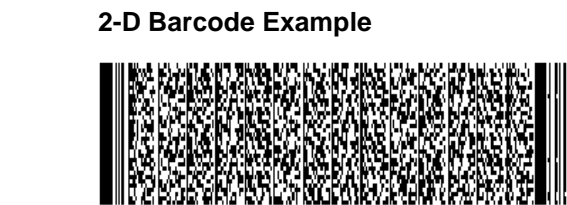
2-D Barcode Field Record Layout for form IT-540B-2D Tax Year <mark>2025</mark>:

Header Information

			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 = <mark>62681</mark>
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

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments	
**2D Barcode Specifications** **IT-540B-2D - Doc ID 62681** **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	
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)	
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	Telephone Number – Format ######### (No dashes)	
27	Alphanumeric	43	Foreign Nation	Field does **not** apply to USA addresses. **Do not abbreviate.**	
28	Numeric	8	Taxable Period	Taxable Period – Format **mmddyyyy (e.g., 1231** 2025	
29	Numeric	5	Form ID Number	Form ID Number - 62681	
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**	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

2D Barcode Specifications
IT-540B-2D - Doc ID 62681
Return Page 1 (Continued)

Field Number	Field Type	Max Field Length	Field Name	Comments	
36	Binary	1	MSRA **Indicator**	**1 = Yes 0 = No**	
37	Binary	1	Nonresident Return **Indicator**	**1 = Yes 0 = No**	
38	Binary	1	Part-Year Resident Return **Indicator**	**1 = Yes 0 = No**	
39	Binary	1	NRPA (Nonresident Professional Athlete) **Indicator**	**1 = Yes 0 = No**	
40	Numeric	8	Taxpayer's Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
41	Numeric	8	Spouse's Date of Birth	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
42	Numeric	8	Decedent's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
43	Numeric	8	Spouse's Date of Death	Format **mmddyyyy** (e.g., 10171994 or 04131966) no punctuation allowed	
44	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
45	Binary	1	Line 6A Age Designation **Indicator** (Primary)	**1 = Yes 0 = No**	
46	Binary	1	Line 6A Age Designation **Indicator** (Spouse)	**1 = Yes 0 = No**	
47	Numeric	2	Line 6B Dependents	Enter total number of dependents claimed on Federal Form 1040, or 1040-SR	

2D Barcode Specifications
IT-540B-2D - Doc ID 62682
Return Page 2

Field Number	Field Type	Max Field Length	Field Name	Comments
48	Numeric	5	W-2 Wages	If you are not required to file a federal return, enter the wages from the W-2(s)
49	Binary	1	Federal Return Not Required **Indicator**	**1 = Yes 0 = No**
50	Numeric	9	Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line **12**.
51	Numeric	9	Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line **21**.
52	Numeric	5	Line 9	Ratio of Louisiana AGI to Federal AGI
53	Numeric	5	Line 10	Louisiana Standard Deduction
54	Numeric	7	Line 11A	Federal Itemized Deductions
55	Numeric	7	Line 11B	Federal Itemized Deductions for Medical and Dental Expenses
56	Numeric	5	Line 11C	Federal Standard Deduction

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments	
57	Numeric	7	Line 11D	Excess Federal Itemized Deductions (Subtract Line 11C from Line 11B)	
58	Numeric	8	Line 11E	Allowable Deductions (Multiply Line 11D by percentage on Line 9. Round to the nearest dollar.)	
59	Numeric	9	Line 12	Your Louisiana Taxable Income (Subtract Line 10 and 11E from Line 8. If < zero, enter zero "0"	
60	Numeric	8	Line 13	Your Louisiana Income Tax (Multiple Line 12 by .03. Round to the nearest dollar.	
61	Numeric	8	Line 14	Nonrefundable Priority 1 Credits (From Schedule C-NR, Line 5)	
62	Numeric	8	Line 15	Tax Liability after Nonrefundable Priority 1 Credits (Subtract Line 14 from Line 13. If < zero, enter zero "0")	
63	Numeric	4	Line 16	2025 Louisiana Refundable Child Care Credit	
64	Numeric	4	Line 16A	Enter the qualified expense amount from the RCCC Worksheet, Line 3	
65	Numeric	4	Line 16B	Enter the amount from the RCCC worksheet, Line 6	
66	Numeric	5	Line 17	2025 Louisiana Refundable School Readiness Credit	
67	Numeric	1	Line 17 – 5 Star	Number of dependents who attended a **5-star** facility	If not applicable leave blank.
68	Numeric	1	Line 17 – 4 Star	Number of dependents who attended a **4-star** facility	
69	Numeric	1	Line 17 – 3 Star	Number of dependents who attended a **3-star** facility	
70	Numeric	1	Line 17 – 2 Star	Number of dependents who attended a **2-star** facility	
71	Numeric	7	Line 18	Other Refundable Priority 2 Credits (Schedule F-NR, Line **9)**	
72	Numeric	7	Line 19	Total Refundable Priority 2 Credits (Add Lines **16** and **17** & **18**. (Do not include amounts on Lines 16A and 16B.)	
73	Numeric	8	Line 20	Tax Liability After Refundable Priority 2 Credits	
74	Numeric	8	Line 21	Overpayment After Refundable Priority 2 Credits	
75	Numeric	8	Line 22	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications **IT-540B-2D - Doc ID 62683** **Return Page 3**	
76	Numeric	8	Line 23	Adjusted Louisiana Income Tax. Subtract Line 22 from Line 20
77	Binary	1	Line 24A **Indicator** 1 – No Consumer Use Tax	**1 = Yes 0 = No** (If Consumer Use Tax **IS NOT DUE**, Field 77 = 1 and there should be no amount in Field 79)
78	Binary	1	Line 24A **Indicator** 2 –Consumer Use Tax is due (from Worksheet)	**1 = Yes 0 = No** (If consumer use tax **IS DUE**, Field 78 = 1 and there should be an amount in field 79)
79	Numeric	8	Line 24A 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.)
80	Binary	1	Line 24B **Indicator** 1 – No Road Usage Due	**1 = Yes 0 = No** (If Road Usage Fee **IS NOT DUE**, Field 80 = 1 and there should be no amount in Field 82)
81	Binary	1	Line 24B **Indicator** 2 –Road Usage is due (from form R-19000)	**1 = Yes 0 = No** (If Road Usage Fee **IS DUE**, Field 81 =1 and there should be an amount in Field 82)
82	Numeric	8	Line 24B Amt of Road Usage Fee	Amount of road usage fee due. (Indicator 2 should be marked with an "1" if amount is entered)
83	Numeric	8	Line 25	Total Income Tax, Consumer Use Tax And Road Usage Fee (Add Lines 23, 24A and 24B)
84	Numeric	7	Line 26	Overpayment of Refundable Priority 2 Credits (Amount from Line 21)
85	Numeric	7	Line 27	Refundable Priority 4 Credits (Schedule I-NR, Line 6)
86	Numeric	7	Line 28	Louisiana Tax Withheld For 2025
87	Numeric	7	Line 29	Credit Carried Forward From 2024
88	Numeric	7	Line 30	Amount Paid by Composite Partnership Filing
89	Numeric	7	Line 31	Amount of Estimated Payments Made For 2025
90	Numeric	7	Line 32	Amount Of Extension Payment
91	Numeric	7	Line 33	Total Refundable Tax Credits and Payments – Add Lines 26 – 32
92	Numeric	7	Line 34	Overpayment (If Line 33 > Line 25, subtract Line 25 from Line 33)
93	Binary	1	Line 35 Farmer **Indicator**	Mark "**1**" if you are a Farmer, **otherwise mark "0"**
94	Numeric	7	Return Line 35	Underpayment Penalty for Estimated Tax – See Form R-210NR.
95	Numeric	7	Return Line 36	Adjusted Overpayment: (If Line 34 > Line 35, subtract Line 35 from Line 34 and enter on Line 36. If Line 35 > Line 34, subtract Line 34 from Line 35 enter balance on Line 41)
96	Numeric	7	Line 37	Total Donations (From Schedule D-NR, Line 14)
97	Numeric	7	Line 38	Subtotal (Subtract Line 37 from 36. This amount of overpayment is available for credit or refund)
98	Numeric	7	Line 39	Amount of Line 38 To Be Credited to 2026 Income Tax
99	Numeric	1	Line 40 Refund Option	Mark the corresponding number for the refund option **2=Paper Check** **3= Direct Deposit**
100	Numeric	7	Line 40	Amount to be Refunded (Subtract Line 39 from Line 38)
101	Numeric	1	Direct Deposit Bank Account Type	Direct Deposit Bank Account Type **1 = Checking 2 = Savings** Leave blank if not applicable
102	Binary	1	Direct Deposit— Refund Forwarded Outside U.S.	If Field 99 = 3 and refund will be forwarded outside the US, mark "**1**". If Field 99 = 3 and refund will not be forwarded outside the US, mark "**0**" Leave blank if taxpayer did not select Direct Deposit
103	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits). Leave blank if not applicable
104	Numeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (Max 17 digits). Leave blank if not applicable

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications **IT-540B-2D - Doc ID 62684** **Return Page 4**	
105	Numeric	7	Line 41	Amount Owed: If Line 25 > Line 33, subtract Line 33 from Line 25.
106	Numeric	7	Line 42	Additional Donation to The Military Family Assistance Fund
104	Numeric	7	Line 43	Additional Donation to The Coastal Protection and Restoration Fund
108	Numeric	7	Line 44	Additional Donation to Louisiana Food Bank Association
109	Numeric	7	Line 45	Interest – Interest Calculation Worksheet, Line **5**
110	Numeric	7	Line 46	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 3
111	Numeric	7	Line 47	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
112	Binary	1	Line 48 Farmer **Indicator**	If you are a farmer enter "**1**" **1 = Yes** If you are not a farmer enter "**0**" **0 = No**
113	Numeric	7	Line 48	Underpayment Penalty for Tax Due – See Form R-210NR.
114	Numeric	7	Line 49	Balance Due Louisiana – Add Lines **41** – **48**.
115	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. (Credit to 2025) 2nd Digit: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. (Refund) 3rd 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".
116	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1st Digit: Mark "0" if Line **37** = 0. Mark "1" if Line **37** > 0. 2nd Digit: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. 3rd Digit: Mark "0" if Line **43** = 0. Mark "1" if Line **43** > 0. 4th 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 43 are zero, mark "1001".
117	Alphanumeric	10	Paid Preparer's ID#	PTIN, FEIN, SSN, or LDR Account Number of Paid Preparer (no hyphens, leave blank if not applicable)
118	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is < 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-540B-2D Nonresident and Part-Year Resident

2D Barcode Specifications				
IT-540B-2D - Doc ID 62685				
Schedule C-NR – 2025 Nonrefundable Priority 1 Credits				
Field Number	Field Type	Max Field Length	Field Name	Comments
119	Numeric	3	Line 1 Credit Code	3 Digit Credit Code (leave blank if not applicable)
120	Numeric	7	Line 1	Amount of Credit Claimed
121	Numeric	3	Line 2 Credit Code	3 Digit Credit Code (leave blank if not applicable)
122	Numeric	7	Line 2	Amount of Credit Claimed
123	Numeric	3	Line 3 Credit Code	3 Digit Credit Code (leave blank if not applicable)
124	Numeric	7	Line 3	Amount of Credit Claimed
125	Numeric	3	Line 4 Credit Code	3 Digit Credit Code (leave blank if not applicable)
126	Numeric	7	Line 4	Amount of Credit Claimed
127	Numeric	7	Line 5	Total Nonrefundable Priority 1 Credits – Add Lines **1-4**.

2D Barcode Specifications				
IT-540B-2D - Doc ID 62686				
Schedule D-NR – 2025 Donation Schedule				
Field Number	Field Type	Max Field Length	Field Name	Comments
128	Numeric	7	Line 1	Adjusted Overpayment – Return Line **36**
129	Numeric	5	Line 2	The Military Family Assistance Fund
130	Numeric	5	Line 3	Coastal Protection and Restoration Fund
131	Numeric	5	Line 4	The START Program
132	Numeric	5	Line 5	Wildlife Habitat and Natural Heritage Trust Fund
133	Numeric	5	Line 6	Louisiana Cancer Advisory Board
134	Numeric	5	Line 7	Louisiana Food Bank Association
135	Numeric	5	Line 8	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
136	Numeric	5	Line 9	American Red Cross

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

2D Barcode Specifications
IT-540B-2D - Doc ID 62686
Schedule D-NR – 2025 Donation Schedule (Continued)

Field Number	Field Type	Max Field Length	Field Name	Comments
137	Numeric	5	Line 10	Louisiana National Guard Honor Guard for Military Funerals
138	Numeric	5	Line 11	Dreams Come True, Inc.
139	Numeric	5	Line 12	Sexual Trauma Awareness and Response (STAR)
140	Numeric	5	Line 13	Maddie's Footprints
141	Numeric	7	Line 14	Total Donations - Add Lines 2-13. This amount cannot be > Line 1

2D Barcode Specifications
IT-540B-2D - Doc ID 62687
Schedule F-NR – 2025 Refundable Priority 2 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
142	Alphanumeric	3	Line 1 Credit Code	3-Character Refundable P2 Credit Code (if not applicable leave blank).
143	Numeric	7	Line 1	Amount of Credit Claimed (see instructions).
144	Alphanumeric	3	Line 2 Credit Code	3-Character Refundable P2 Credit Code (if not applicable leave blank).
145	Numeric	7	Line 2	Amount of Credit Claimed (see instructions).
146	Alphanumeric	3	Line 3 Credit Code	3-Character Refundable P2 Credit Code (if not applicable leave blank).
147	Numeric	7	Line 3	Amount of Credit Claimed (see instructions).
148	Alphanumeric	3	Line 4 Credit Code	3-Character Refundable P2 Credit Code (if not applicable leave blank).
149	Numeric	7	Line 4	Amount of Credit Claimed (see instructions).
150	Alphanumeric	3	Line 5 Credit Code	3-Character Refundable P2 Credit Code (if not applicable leave blank).
151	Numeric	7	Line 5	Amount of Credit Claimed (see instructions).
152	Numeric	9	Line 5A	Louisiana School Readiness Child Care Directors and Staff Credit – Facility License Number

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

2D Barcode Specifications
IT-540B-2D - Doc ID 62687 (Continued)
Schedule F-NR – 2025 Transferable Refundable Priority 2 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
153	Alphanumeric	3	Line 6 Credit Code	3-Character Transferable Refundable P2 Credit Code **Note: Currently, the only valid code is "62F".**
154	Numeric	7	Line 6	Amount of Transferable Refundable P2 Credit Claimed (see instructions).
155	Alphanumeric	26	Line 6A	LDR State Certification Number from Form R-6135.
156	Alphanumeric	3	Line 7 Credit Code	3-Character Transferable Refundable P2 Credit Code **Note: Currently, the only valid code is "62F".**
157	Numeric	7	Line 7	Amount of Transferable Refundable Priority 2 Credit Claimed (see instructions).
158	Alphanumeric	26	Line 7A	LDR State Certification Number from Form R-6135.
159	Alphanumeric	3	Line 8 Credit Code	3-Character Transferable Refundable P2 Credit Code **Note: Currently, the only valid code is "62F".**
160	Numeric	7	Line 8	Amount of Transferable Refundable Priority 2 Credit Claimed (see instructions).
161	Alphanumeric	26	Line 8A	LDR State Certification Number from Form R-6135.
162	Numeric	7	Line 9	Other Refundable Priority 2 Credits (Add Lines **1** –8, enter this amount on form IT-540B, Line 18)

2D Barcode Specifications
IT-540B-2D - Doc ID 62688
Schedule I-NR – 2025 Refundable Priority 4 Credits

Field Number	Field Type	Max Field Length	Field Name	Comments
163	Alphanumeric	3	Line 1 Credit Code	3-Character Refundable P4 Credit Code (Currently, the only valid codes are 50F & 51F)
164	Numeric	7	Line 1	Amount of Credit Claimed
165	Alphanumeric	3	Line 2 Credit Code	3-Character Refundable P4 Credit Code (Currently, the only valid codes are 50F & 51F)
166	Numeric	7	Line 2	Amount of Credit Claimed
167	Alphanumeric	3	Line 3 Credit Code	3-Character Refundable P4 Credit Code (Currently, the only valid codes are 50F & 51F)
168	Numeric	7	Line 3	Amount of Credit Claimed
169	Alphanumeric	3	Line 4 Credit Code	3-Character Refundable P4 Credit Code (Currently, the only valid codes are 50F & 51F)
170	Numeric	7	Line 4	Amount of Credit Claimed
171	Alphanumeric	3	Line 5 Credit Code	3-Character Refundable P4 Credit Code (Currently, the only valid codes are 50F & 51F)
172	Numeric	7	Line 5	Amount of Credit Claimed
173	Numeric	7	Line 6	Total Refundable P4 Credits (Add Lines 1 – 5. Also, enter this amount on form IT-540B, Line 27)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

2D Barcode Specifications
IT-540B-2D - Doc ID 62689
Schedule J-NR – 2025 Nonrefundable Priority 3 Credits (Schedule J-NR Page 1)

Field Number	Field Type	Max Field Length	Field Name	Comments	
174	Numeric	4	Line 1	Federal Child Care Credit	
175	Numeric	4	Line 2	2025 Louisiana Nonrefundable Child Care Credit	
176	Numeric	4	Line 3	Amount of Louisiana Nonrefundable Child Care Credit Carried Forward From 2020 through 2024	
177	Numeric	4	Line 4	2025 Louisiana Nonrefundable School Readiness Credit	
178	Numeric	1	Line 4 – 5 Star	Number of dependents who attended a **5-star** facility	If not applicable, leave blank.
179	Numeric	1	Line 4 – 4 Star	Number of dependents who attended a **4-star** facility	
180	Numeric	1	Line 4 – 3 Star	Number of dependents who attended a **3-star** facility	
181	Numeric	1	Line 4 – 2 Star	Number of dependents who attended a **2-star** facility	
182	Numeric	4	Schedule J-NR, Line 5	Amount of Louisiana Nonrefundable School Readiness Credit Carried Forward From 2020 through 2024	

2D Barcode Specifications
IT-540B-2D - Doc ID 62689 (Continued)
Schedule J-NR – 2025 Additional Nonrefundable Priority 3 Credits (Schedule J-NR Page 1) (Continued)

Field Number	Field Type	Max Field Length	Field Name	Comments
183	Numeric	3	Line 6 Credit Code	3-Digit Credit Code (if not applicable leave blank).
184	Numeric	7	Line 6	Amount of Credit Claimed
185	Numeric	3	Line 7 Credit Code	3-Digit Credit Code (if not applicable leave blank).
186	Numeric	7	Line 7	Amount of Credit Claimed
187	Numeric	3	Line 8 Credit Code	3-Digit Credit Code (if not applicable leave blank).
188	Numeric	7	Line 8	Amount of Credit Claimed
189	Numeric	3	Line 9 Credit Code	3-Digit Credit Code (if not applicable leave blank).
190	Numeric	7	Line 9	Amount of Credit Claimed
191	Numeric	3	Line 10 Credit Code	3-Digit Credit Code (if not applicable leave blank).
192	Numeric	7	Line 10	Amount of Credit Claimed
193	Numeric	3	Line 11 Credit Code	3-Digit Credit Code (if not applicable leave blank).
194	Numeric	7	Line 11	Amount of Credit Claimed

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications	
			IT-540B-2D - Doc ID 62690	
			Schedule J-NR – 2025 Nonrefundable Priority 3 Credits …Continued	
			Transferable, Nonrefundable Priority 3 Credits	
Field Number	Field Type	Max Field Length	Field Name	Comments
195	Numeric	3	Line 12 Credit Code	3-Digit Transferable Nonrefundable P3 Credit Code (if not applicable leave blank).
196	Numeric	8	Line 12	Amount of Credit Claimed
197	Alphanumeric	26	Line 12A	LDR State Certification Number from Form R-6135
198	Numeric	3	Line 13 Credit Code	3-Digit Transferable Nonrefundable P3 Credit Code (if not applicable leave blank).
199	Numeric	8	Line 13	Amount of Credit Claimed
200	Alphanumeric	26	Line 13A	LDR State Certification Number from Form R-6135
201	Numeric	3	Line 14 Credit Code	3-Digit Transferable Nonrefundable P3 Credit Code (if not applicable leave blank).
202	Numeric	8	Line 14	Amount of Credit Claimed
203	Alphanumeric	26	Line 14A	LDR State Certification Number from Form R-6135
204	Numeric	3	Line 15 Credit Code	3-Digit Transferable Nonrefundable P3 Credit Code (if not applicable leave blank).
205	Numeric	8	Line 15	Amount of Credit Claimed
206	Alphanumeric	26	Line 15A	LDR State Certification Number from Form R-6135
207	Numeric	8	Line 16	Total Nonrefundable P3 Tax credits – Add Lines 2 through 15. Also enter this amount on IT-540B, Line 22.

Field Number	Field Type	Max Field Length	Field Name	Comments
			2D Barcode Specifications	
			IT-540B-2D - Doc ID 62669	
			2025 Nonresident and Part-Year Resident (NPR) Worksheet	
Field Number	Field Type	Max Field Length	Field Name	Comments
208	Numeric	11	Line 1 – Federal	**Federal**-Wages, salaries, tips, etc.
209	Numeric	11	Line 1 - Louisiana	**Louisiana**-Wages, salaries, tips, etc.
210	Numeric	11	Line 2 - Federal	**Federal**-Taxable interest
211	Numeric	11	Line 2 - Louisiana	**Louisiana**-Taxable interest
212	Numeric	11	Line 3 - Federal	**Federal**-Dividends
213	Numeric	11	Line 3 - Louisiana	**Louisiana**-Dividends
214	Binary	1	Line 4 - Negative **Indicator** (Federal)	**1=Yes, 0= No**
215	Binary	1	Line 4 – Negative **Indicator** (Louisiana)	**1=Yes, 0= No**
216	Numeric	11	Line 4 - Federal	**Federal**-Business income (or loss) and farm income (or loss)
217	Numeric	11	Line 4 - Louisiana	**Louisiana**-Business income (or loss) and farm income (or loss)

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Field Number	Field Type	Max Field Length	Field Name	Comments
218	Binary	1	Line 5 – Negative **Indicator** (Federal)	**1=Yes, 0= No**
219	Binary	1	Line 5 – Negative **Indicator** (Louisiana)	**1=Yes, 0= No**
220	Numeric	11	Line 5 Federal	**Federal**–Gains (or losses)
221	Numeric	11	Line 5 Louisiana	**Louisiana**-Gains (or losses)
222	Numeric	11	Line 6 Federal	**Federa**l-IRA distributions, pensions and annuities
223	Numeric	11	Line 6 Louisiana	**Louisiana**-IRA distributions, pensions and annuities
224	Binary	1	Line 7 – Negative **Indicator** (Federal)	**1=Yes, 0= No**
225	Binary	1	Line 7 – Negative **Indicator** (Louisiana)	**1=Yes, 0= No**
226	Numeric	11	Line 7 Federal	**Federal**-Rental real estate, royalties, partnerships, S corporations, trusts, etc.
227	Numeric	11	Line 7 Louisiana	**Louisiana**-Rental real estate, royalties, partnerships, S corporations, trusts, etc.
228	Numeric	11	Line 8 Federal	**Federal**-Social Security benefits
229	Numeric	11	Line 9 Other Income	Other income-Enter the amount of Louisiana NOL utilized-
230	Numeric	11	Line 9 Federal	**Federal**-Other income
231	Numeric	11	Line 9 Louisiana	**Louisiana**-Other income
232	Binary	1	Line 10 Negative **Indicator** (Federal)	**1 = Yes, 0 = No**
233	Binary	1	Line 10 Negative **Indicator** (Louisiana)	**1 = Yes, 0 = No**
234	Numeric	11	Line 10 Federal	**Federa**l-Total Income – Add the income amounts on Lines 1 – 9 for each column.
235	Numeric	11	Line 10 Louisiana	**Louisiana**-Total Income – Add the income amounts on Lines 1 – 9 for each column.
236	Numeric	11	Line 11 Federal	**Federal**-Total Adjustments to Income
237	Numeric	11	Line 11 Louisiana	**Louisiana**-Total Adjustments to Income
238	Binary	1	Line 12 Negative **Indicator** (Federal)	**1 = Yes, 0 = No**
239	Binary	1	Line 12 Negative **Indicator** (Louisiana)	**1 = Yes, 0 = No**

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

			2D Barcode Specifications	
			IT-540B-2D - Doc ID 62669	
			2025 Nonresident and Part-Year Resident (NPR) Worksheet	
Field Number	Field Type	Max Field Length	Field Name	Comments
240	Numeric	11	Line 12 Federal	**Federal**-Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.
241	Numeric	11	Line 12 Louisiana	**Louisiana**-Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.
242	Numeric	11	Line 13	Interest and dividend income from other states and their political subdivisions
243	Numeric	11	Line 14	Recapture of START contributions
244	Numeric	11	Line 15	Recapture of START K12 contributions
245	Numeric	11	Line 16	Add back of pass-through entity loss
246	Numeric	11	Line 17	Add back of federal depreciation previously accelerated via state bonus
247	Numeric	11	Line 18	Total – Add Lines 12 through 17.
248	Alphanumeric	3	Line 19A Code	Exempt Income Code – Enter 3-character credit code (if not applicable leave blank)
249	Numeric	16	Line 19A	Amount of exemption allowed.
250	Alphanumeric	3	Line 19B Code	Exempt Income Code- Enter 3-character credit code (if not applicable leave blank).
251	Numeric	16	Line 19B	Amount of exemption allowed.
252	Alphanumeric	3	Line 19C Code	Exempt Income Code- Enter 3-character credit code (if not applicable leave blank).
253	Numeric	16	Line 19C	Amount of exemption allowed.
254	Alphanumeric	3	Line 19D Code	Exempt Income Code- Enter 3-character credit code (if not applicable leave blank).
255	Numeric	16	Line 19D	Amount of exemption allowed.
256	Alphanumeric	3	Line 19E Code	Exempt Income Code- Enter 3-character credit code (if not applicable leave blank).
257	Numeric	16	Line 19E	Amount of exemption allowed.
258	Alphanumeric	3	Line 19F Code	Exempt Income Code- Enter 3-character credit code (if not applicable leave blank).
259	Numeric	16	Line 19F	Amount of exemption allowed.
260	Numeric	16	Line 20	Total Exempt Income – Add Lines 19A through 19F.
261	Numeric	16	Line 21	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 20 from Line 18. Also, enter this Amount on Form IT-540B, Line 8.
			Trailer	
262			Indicates the end of the data file. Value is ***EOD***.	

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

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 (3) 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 49) – 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 40)- Filing status Single, entered "2" in box on Line 40 to receive refund by paper check, include as many schedules as possible. Must render barcode. Use **Legal Name**: REFUND A PAPER JR

   - **REFUND DUE RETURN** (amount on Line 40)- Filing status Head of Household, entered "3" in box on Line 40 to receive refund by direct deposit, include as many schedules as possible. Must render barcode. Use **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. Test submission must match the specified data exactly as shown below:

Placement Test Scenario

Return Page 1 - Doc ID 62681	
Software Developer ID	**Your** 4 Digit Developer ID# Issued by LDR
ITIN Indicator (Primary) Indicator	**X**
Primary Social Security Number	400000300
ITIN Indicator (Primary) Indicator	X
Secondary Social Security Number	400000400
Primary Taxpayer's First Name, Middle Initial, Last Name, Suffix	PLACEMENT C TEST SR
Secondary Taxpayer's First Name, Middle Initial, Last Name, Suffix	SPOUSE D TEST JR
Present Home Address	501 FRANKLIN DR
Unit Type	APT

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Unit #	506
City	JENA
State	LA
ZIP	71342
Telephone	5551234567
Foreign Nation	CANADA
Name Change **Indicator**	X
Decedent Filing **Indicator**	X
Spouse Decedent **Indicator**	X
Address Change **Indicator**	X
Amended Return **Indicator**	X
NOL Carryback **Indicator**	X
MSRA (Military Spouses Residency Relief Act) **Indicator**	X
Nonresident Return **Indicator**	X
Part-Year Return **Indicator**	X
NRPA (Nonresident Professional Athlete) **Indicator**	X
Taxpayer's Date of Birth	05061990
Spouse's Date of Birth	10171994
Decedent's Date of Death	03122025
Spouse's Date of Death	02152025
Filing Status	4
Line 6A Age Designation Taxpayer 65 or older **Indicator**	X
Line 6A Age Designation Spouse 65 or older **Indicator**	X
Line 6B Dependents	6
Return Page 2 - Doc ID 62682	
Social Security Number	400000300
W-2 Wages	1001
Federal Return Not Required **Indicator**	X
Line 7	1007
Line 8	1008
Line 9	1009
Line 10	1010
Line 11A	10111

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 11B	10112
Line 11C	10113
Line 11D	10114
Line 11E	10115
Line 12	1012
Line 13	1013
Line 14	1014
Line 15	1015
Line 16	1016
Line 16A	1234
Line 16B	5678
Line 17	1017
Line 17 (5 Star)	1
Line 17 (4 Star)	2
Line 17 (3 Star)	3
Line 17 (2 Star)	4
Line 18	1018
Line 19	1019
Line 20	1020
Line 21	1021
Line 22	1022
Name Code	TEST
Return Page 3 - Doc ID 62683	
Social Security Number	400000300
Line 23	1023
Line 24A -**Indicator** - **NO** Consumer Use Tax Due	X
Line 24A – **Indicator** - **YES** Consumer Use Tax Due	X
Line 24A Consumer Use Tax Amount from Consumer Use Tax Worksheet	10231
Line 24B – **Indicator – NO** Road Usage Fee Due	X
Line 24B – **Indicator** – **Yes** Road Usage Fee Due	X
Line 24B Electric and Hybrid Vehicle Road Usage Fee Amount from Form R-19000A	10232
Line 25	1025

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

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 34	1034
Line 35 Farmer **Indicator**	X
Line 35	1035
Line 36	1036
Line 37	1037
Line 38	1038
Line 39	1039
Line 40 Refund Option	3
Line 40	1040
Direct Deposit – Checking Account Type	X
Direct Deposit – Savings Account Type	X
Direct Deposit Refund Forwarded Outside US – Yes **Indicator**	X
Direct Deposit Refund Forwarded Outside US – No **Indicator**	X
Direct Deposit Bank Routing Number	065400137
Direct Deposit Bank Account Number	123456789
Name Code	TEST
Return Page 4 - Doc ID 62684	
Social Security Number	400000300
Line 41	1041
Line 42	1042
Line 43	1043
Line 44	1044
Line 45	1045
Line 46	1046
Line 47	1047

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 48 Farmer **Indicator**	X
Line 48	1048
Line 49	
Status of Return	111
Contribution/Donation Status	0102
Paid Preparer's ID (if applicable)	P01234567
Name Code	TEST
LDR's Mailing Address	PO BOX 3440
LDR's Mailing City State Zip	BATON ROUGE, LA 70821-3550
Schedule C - Doc ID 62685	
Social Security Number	400000300
Line 1 Credit Code	100
Line 1 Amount	2001
Line 2 Credit Code	150
Line 2 Amount	2002
Line 3 Credit Code	155
Line 3 Amount	2003
Line 4 Credit Code	190
Line 4 Amount	2004
Line 5 Total	2005
Schedule D - Doc ID 62686	
Social Security Number	400000300
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

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 12	3012
Line 13	3013
Line 14	3014
Schedule F - Doc ID 62687	
Social Security Number	400000300
Line 1 Credit Code	76F
Line 1 Amount	4001
Line 2 Credit Code	77F
Line 2 Amount	4002
Line 3 Credit Code	78F
Line 3 Amount	4003
Line 4 Credit Code	79F
Line 4 Amount	4004
Line 5 Credit Code	80F
Line 5 Amount	4005
LA School Readiness Child Care Directors and Staff Credit - Facility License Number	987654321
Line 6 Credit Code	62F
Line 6	4006
Line 6A	CERT6A
Line 7 Credit Code	62F
Line 7 Amount	4007
Line 7A	CERT7A
Line 8 Credit Code	62F
Line 8 Amount	4008
Line 8A	CERT8A
Line 9	4009
Schedule I - Doc ID 62688	
Social Security Number	400000300
Line 1 Credit Code	50F
Line 1 Amount	5001
Line 2 Credit Code	51F
Line 2 Amount	5002
Line 3 Credit Code	50F

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 3 Amount	5003
Line 4 Credit Code	51F
Line 4 Amount	5004
Line 5 Credit Code	50F
Line 5 Amount	5005
Line 6	5006
Schedule J - Doc ID 62689	
Social Security Number	400000300
Line 1	6001
Line 2	6002
Line 3	6003
Line 4	6004
Line 4 (5 Star)	5
Line 4 (4 Star)	4
Line 4 (3 Star)	3
Line 4 (2 Star)	2
Line 5	6005
Line 6 Credit Code	460
Line 6 Amount	6006
Line 7 Credit Code	461
Line 7 Amount	6007
Line 8 Credit Code	462
Line 8 Amount	6008
Line 9 Credit Code	463
Line 9 Amount	6009
Line 10 Credit Code	464
Line 10 Amount	6010
Line 11 Credit Code	465
Line 11 Amount	6011
Schedule J (Continued) - Doc ID 62690	
Social Security Number	400000300
Line 12 Credit Code	251
Line 12 Amount	6012

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 12A	CERT12A
Line 13 Credit Code	252
Line 13 Amount	6013
Line 13A	CERT13A
Line 14 Credit Code	253
Line 14 Amount	6014
Line 14A	CERT14A
Line 15 Credit Code	257
Line 15 Amount	6015
Line 15A	CERT15A
Line 16 (Total)	6016
2025 Nonresident and Part-Year Resident (NPR) Worksheet - Doc ID 62669	
Line 1 Federal	7001
Line 1 Louisiana	70001
Line 2 Federal	7002
Line 2 Louisiana	70002
Line 3 Federal	7003
Line 3 Louisiana	70003
Line 4 **Indicator** (Negative - Federal)	X
Line 4 **Indicator** (Negative - Louisiana	X
Line 4 Federal	7004
Line 4 Louisiana	70004
Line 5 **Indicator** (Negative - Federal)	X
Line 5 **Indicator** (Negative - Louisiana)	X
Line 5 Federal	7005
Line 5 Louisiana	70005
Line 6 Federal	7006
Line 6 Louisiana	70006
Line 7 **Indicator** (Negative - Federal)	X
Line 7 **Indicator** (Negative - Louisiana)	X
Line 7 Federal	7007
Line 7 Louisiana	70007

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 8 Federal	7008
Line 9 Other Income	901
Line 9 Federal	9001
Line 9 Louisiana	90001
Line 10 **Indicator** (Negative - Federal)	X
Line 10 **Indicator** (Negative – Louisiana)	X
Line 10 Federal	9010
Line 10 Louisiana	90010
Line 11 Federal	9011
Line 11 Louisiana	90011
Line 12 **Indicator** (Negative – Federal)	X
Line 12 **Indicator** (Negative – Louisiana)	X
Line 12 Federal	9012
Line 12 Louisiana	90012
Line 13 Louisiana	9013
Line 14 Louisiana	9014
Line 15 Louisiana	9015
Line 16 Louisiana	9016
Line 17 Louisiana	9017
Line 18 Louisiana	9018
Line 19A - Code	11E
Line 19A - Amount	90191
Line 19B - Code	13E
Line 19B - Amount	90192
Line 19C - Code	14E
Line 19C - Amount	90193
Line 19D - Code	36E
Line 19D - Amount	90194
Line 19E - Code	17E
Line 19E - Amount	90195
Line 19F - Code	32E

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident

Line 19F - Amount	90196
Line 20	9020
Line 21	9021

2D Barcode Specifications, Record Layouts & Test Scenarios for Form IT-540B-2D Nonresident and Part-Year Resident