LOUISIANA
DEPARTMENT *of* **REVENUE**

Specifications and Test Scenarios for
Form IT-540B-2D (2018)

Table of Contents

(Only 4 scenarios will be required for the 2018 testing season.)

i

LOUISIANA
DEPARTMENT *of* REVENUE

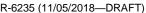## Specifications and Test Scenarios for Form IT-540B-2D (2018)

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

<mark>Changes</mark>

General Requirements

The 2018 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 23 of this document and a **2-D barcode** as specified on Pages 24 through 36 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-540B, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same each year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to Substitute.Inquiries@LA.gov.

Paper Requirements: All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end user should be instructed on the minimum requirements.

Printers: To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended.**

Ink: Black ink only must be used to print the form.

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 4 through 23 of this document and meet the following criteria:

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

Document Identification Numbers: A document identification number has been assigned to each page of the return and each accompanying schedule and worksheet. The numbers must be printed in a **bold** **12-point Courier font** and positioned on Line 63 in Positions 76-80 of each page. The following are the numbers assigned to Form IT-540B-2D:

2018 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	61981
IT-540B-2D Return, Page 2	61982
IT-540B-2D Return, Page 3	61983
IT-540B-2D Return, Page 4	61984
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61985
IT-540B-2D Schedule C-NR	61986
IT-540B-2D Schedule D-NR	61987
IT-540B-2D Schedule F-NR	61988
IT-540B-2D Schedules H-NR and I-NR	61989
IT-540B-2D Schedule J-NR (Page 1)	61990
IT-540B-2D Schedule J-NR (Page 2)	61991
IT-540B-2D School Expense Deduction Worksheet	61956
IT-540B-2D Refundable Child Care Credit Worksheet	61963
IT-540B-2D Refundable School Readiness Credit Worksheet	61964

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

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

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

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

2018 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	61981
IT-540B-2D Return, Page 2	61982
IT-540B-2D Return, Page 3	61983
IT-540B-2D Return, Page 4	61984
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61985
IT-540B-2D Schedule C-NR	61986
IT-540B-2D Schedule D-NR	61987
IT-540B-2D Schedule F-NR	61988
IT-540B-2D Schedules H-NR and I-NR	61989
IT-540B-2D Schedule J-NR (Page 1)	61990
IT-540B-2D Schedule J-NR (Page 2)	61991
IT-540B-2D School Expense Deduction Worksheet	61956
IT-540B-2D Refundable Child Care Credit Worksheet	61963
IT-540B-2D Refundable School Readiness Credit Worksheet	61964

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

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

2018 Nonresident and Part-Year Resident (NPR) Worksheet
2018 Louisiana School Expense Deduction Worksheet
2018 Louisiana Refundable Child Care Credit Worksheet
2018 Louisiana Refundable School Readiness Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540B; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 4 worksheet pages listed above:

Registration Marks: All registration marks have been removed from the worksheets.

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80. The following numbers must be use on the worksheets:

Worksheet	Doc ID No.
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	61985
IT-540B-2D School Expense Deduction Worksheet	61956
IT-540B-2D Refundable Child Care Credit Worksheet	61963
IT-540B-2D Refundable School Readiness Credit Worksheet	61964

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

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61981) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 1)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers **must** appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank.
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	
Line 8 Position(s) 15-57	Alphanumeric	43	Primary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable.
Line 10 Position(s) 15-57	Alphanumeric	43	Secondary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.
Printed Variable Data Fields – IT-540B-2D Return (Page 1) – continued				

Exact Placement Specifications for Form IT-540B-2D

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 6	Position(s) 12	Alpha	1	Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 8	Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 10	Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 12	Position(s) 12	Alpha	1	Address Change Indicator	
Line 14	Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16	Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 16	Position(s) 19	Alpha	1	MSRA (Military Spouses Residency Relief Act) Indicator	
Line 16	Position(s) 29	Alpha	1	NonResident Return	
Line 18	Position(s) 29	Alpha	1	Part- Year Resident Return	
Line 18	Position(s) 19	Alpha	1	2015 Legislation Recovery Indicator	
Line 18	Position(s) 37-44	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
Line 18	Position(s) 57-64	Numeric	8	Spouse's Date of Birth	
Line 26	Position(s) 10	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
Line 23	Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 23	Position(s) 52	Alpha	1	Self Exemption – 65 or over	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 23	Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 25	Position(s) 44	Alpha	1	Spouse Exemption	
Line 25	Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 25	Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 24	Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B
Line 32	Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 51	Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)

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

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61982) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 2)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). **If not applicable, leave blank.**
Line 8 Position(s) 79	Alpha	1	Federal Return Not Required Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **Note:** If a federal return is not required, print "0" (zero) on Lines 7-14.
Line 10 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 69-77	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
Line 14 Position(s) 73-77	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **right-justified** and **without the decimal point**. Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740
Printed Variable Data Fields – IT-540B-2D Return (Page 2) – continued				

Exact Placement Specifications for Form IT-540B-2D

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments	
Line 18	Position(s) 71-77	Numeric	7	Return Line 10A	Federal Itemized Deductions	If there are no itemized deductions, print "0" in all 3 fields.
Line 20	Position(s) 73-77	Numeric	5	Return Line 10B	Federal Standard Deduction	
Line 22	Position(s) 71-77	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.	
Line 24	Position(s) 50	Alpha	1	Foreign Tax Credit Indicator (Return Line 10D, Box 1)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by the foreign tax credit—see instructions. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 10D, Box 2)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by a federal disaster credit allowed by IRS—see instructions. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 70-77	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.	
Line 26	Position(s) 70-77	Numeric	8	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.	
Line 28	Position(s) 70-77	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.	
Line 30	Position(s) 69-77	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**. If result is less than zero, enter zero "0".	
Line 32	Position(s) 70-77	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**	
Line 34	Position(s) 70-77	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits - Schedule C-NR, Line **8**	
Line 36	Position(s) 70-77	Numeric	8	Return Line 14	Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line **13** from Line **12**. If the result is less than zero, enter zero "0".	
Line 39	Position(s) 74-77	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line **11**	
Line 41	Position(s) 74-77	Numeric	4	Return Line 15A	Refundable Child Care Credit worksheet, Line **3**	
Line 43	Position(s) 74-77	Numeric	4	Return Line 15B	Refundable Child Care Credit worksheet, Line **6**	
Line 46	Position(s) 73-77	Numeric	5	Return Line16	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4**	
Line 47	Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a **5-star** facility	Use "0" (zero) as the default.
Line 47	Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a **4-star** facility	
Line 47	Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a **3-star** facility	
Line 47	Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a **2-star** facility	
Line 49	Position(s) 45-51	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.	
Line 49	Position(s) 71-77	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line **17A** by 25% (0.25).	
Line 51	Position(s) 71-77	Numeric	7	Return Line 18	Other Refundable Priority 2 Tax Credits – Schedule F-NR, Line **10**	
Line 53	Position(s) 71-77	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines **15** and **16** through **18**. Do not include amounts on Lines 15A, 15B, and 17A.	

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

7

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 56 Position(s) 70-77	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits: - If Line **19** = Line **14**, mark "0" (zero) on Line **20**. - If Line **19** > Line **14**, mark "0" (zero) on Line **20**. - If Line **19** < Line **14**, subtract Line **19** from Line **14** and enter result on Line **20**.
Line 58 Position(s) 70-77	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits: - If Line **19** = Line **14**, mark "0" (zero) on Line **21**. - If Line **19** > Line **14**, subtract Line **14** from Line **19** and enter result on Line **21**. - If Line **19** < Line **14**, mark "0" (zero) on Line **21**.
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = `BROW` John Bow = `BOW_`

Exact Placement Specifications for Form IT-540B-2D

Exact Placement Specifications – IT-540B-2D Return (Page 3)

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61983) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 3)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 7 Position(s) 70-77	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J-NR, Line **16**
Line 10 Position(s) 70-77	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax – Subtract Line **22** from Line **20**. If the result is less than zero, enter zero "0".
Line 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—No use tax due.	**One or the other of these indicators must be marked.** Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.
Line 14 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.	
Line 12 Position(s) 70-77	Numeric	8	Return Line 24A	Consumer Use Tax before July 1, 2018
Line 14 Position(s) 70-77	Numeric	8	Return Line 24B	Consumer Use Tax on or after July 1, 2018
Line 16 Position(s) 70-77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines **23**, 24A and 24B.
Line 19 Position(s) 71-77	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line **21**
Line 21 Position(s) 71-77	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I-NR, Line **6**
Line 23 Position(s) 71-77	Numeric	7	Return Line 28	Amount of Louisiana Tax Withheld for **2018**
Line 25 Position(s) 71-77	Numeric	7	Return Line 29	Amount of Credit Carried Forward from **2017**
Line 27 Position(s) 71-77	Numeric	7	Return Line 30	Paid by Composite Partnership Filing

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 29 Position(s) 71-77	Numeric	7	Return Line 31	Amount of Estimated Payments for ==2018==
Line 31 Position(s) 71-77	Numeric	7	Return Line 32	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 33	Total Refundable Tax Credits and Payments – Add Lines **26 – 32**.
Line 36 Position(s) 71-77	Numeric	7	Return Line 34	Overpayment: - If Line **33** = Line **25**, mark "0" (zero) on Lines **34 – 41** and go to Line **42**. - If Line **33** > Line **25**, subtract Line **25** from Line **33** and enter result on Line **34**. - If Line **33** < Line **25**, mark "0" (zero) on Lines **34 – 40** and go to Line **41**.
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 35)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 35	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 36	Adjusted Overpayment: - If Line **35** = Line **34**, mark "0" (zero) on Lines **36 – 41** and go to Line **42**. - If Line **35** > Line **34**, mark "0" (zero) on Lines **36 – 40**, subtract Line **34** from Line **35**, and enter result on Line **41**. - If Line **35** < Line **34**, subtract Line **35** from Line **34** and enter on Line **36**.
Line 42 Position(s) 71-77	Numeric	7	Return Line 37	Total Donations – Schedule D-NR, Line **24** (Must not be greater than Line **36**.)
Line 45 Position(s) 71-77	Numeric	7	Return Line 38	Subtotal – Subtract Line **37** from Line **36**.
Line 47 Position(s) 71-77	Numeric	7	Return Line 39	Amount Credited to **2019**
Line 50 Position(s) 71-77	Numeric	7	Return Line 40	Amount to be Refunded – Subtract Line **39** from Line **38**.

Line 51 Position(s) 57	Numeric	1	Refund Option (Return Line 40)	Mark the appropriate number for the refund option that the taxpayer selects:
				      2 = Paper check
				      3 = Direct deposit
				If the amount on Line 40 = 0, leave this field blank.

Line 55 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 55 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 55 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—Yes	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 55 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S. —No	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **If not applicable, leave blank.**
Line 57 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
Line 57 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

			Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued	
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**

Name code examples: John Brown = BROW

John Bow   = BOW_

NOTE: There is an additional printed variable data field (on Return Line 30) on Page 3 of the return that is not listed above. Although that field does not need to meet any particular specifications (which is the reason it is not listed), it MUST be completed when applicable.

Exact Placement Specifications – IT-540B-2D Return (Page 4)

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61984) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 4)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 41	Amount Owed: - If Line **33** < Line **25**, subtract Line **33** from Line **25** and enter result on Line **41**. - Else, if Line **35** > Line **34**, subtract Line **34** from Line **35** and enter result on Line **41**. - Else, if Line **38** > 0, enter "0" on Lines **41** – **49**. - Else, if Line **38** = 0, enter "0" on Line **41** and go to Line **42**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 43	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 44	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 45	Interest – Interest Calculation worksheet, Line **5**
Line 18 Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 20 Position(s) 71-77	Numeric	7	Return Line 47	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 22 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 48)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 22 Position(s) 71-77	Numeric	7	Return Line 48	Underpayment Penalty for Tax Due – See Form R-210NR.
Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 24 Position(s) 71-77	Numeric	7	Return Line 49	Balance Due Louisiana – Add Lines **41** – **48.**
Line 36 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. (Credit to **2019**) Position 28: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. (Refund) Position 29: Mark "0" if Line **49** = 0. Mark "1" if Line **49** > 0. (Balance Due) Examples: If Line 40 is $200 and Lines 39 and 49 are zero, mark "010". If Line 39 is $100, Line 40 is $200, and Line 49 is zero, mark "110".
Line 39 Position(s) 26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line **37** = 0. Mark "1" if Line **37** > 0. Position 27: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Position 28: Mark "0" if Line **43** = 0. Mark "1" if Line **43** > 0. Position 29: Mark "0" if Line **44** = 0. Mark "1" if Line **44** > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is $100, mark "0100". If Line 37 is $100, Line 44 is $200, and Lines 42 and 43 are zero, mark "1001".
Line 56 Position(s) 69-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 57 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW_
Line 59 Position(s) 33-57	Alphanumeric	25	LDR's Mailing Address	If Line 49 = 0, print: PO BOX 3440 If Line 49 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 49 = 0, print: BATON ROUGE LA 70821-3440 If Line 49 > 0, print: BATON ROUGE LA 70821-3550

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61986) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule C-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10 Position(s) 79-80	Numeric	2	Schedule C-NR, Line 1D	Total Number of Qualifying Individuals (with certain disabilities)
Line 13 Position(s) 74-77	Numeric	4	Schedule C-NR, Line 1E	Multiply Line 1D by $72.
Line 21 Position(s) 72-77	Numeric	6	Schedule C-NR, Line 2A	Value of Computer/Technological Equipment Donated
Line 23 Position(s) 72-77	Numeric	6	Schedule C-NR, Line 2B	Multiply Line 2A by 29% (0.29).
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Eligible Federal Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule C-NR, Line 3B	Multiply Line 3A by 7% (0.7). (Limited to $18)
Line 33 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 5	Enter amount of credit allowed. See instructions.
Line 37 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 37 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 6	Enter amount of credit allowed. See instructions.

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

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

15

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61987) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule D-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 14 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line **36**
Line 18 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
Line 20 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 4	START Program
Line 24 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 6	Louisiana Cancer Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 8	Louisiana Food Bank Association
Line 32 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 34 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 36 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 11	American Red Cross
Line 18 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 12	Louisiana National guard Honor Guard for Military Funerals
Line 20 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 13	Louisiana State Troopers Charities, Inc.
Line 22 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 14	Friends of Palmetto State Park
Line 24 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 15	The American Rose Society
Line 26 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 16	The Extra Mile
Line 28 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 17	Louisiana Naval War Memorial Commission

Printed Variable Data Fields – IT-540B-2D Schedule D-NR – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 30 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18	Children's Therapeutic Services at the Emerge Center
Line 32 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 19	Louisiana Horse Rescue Association
Line 34 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 20	Louisiana Coalition Against Domestic Violence
Line 39 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 21	Total Donations – Add Lines **2 – 20**. This amount cannot be greater than Line **1**.

Exact Placement Specifications for Form IT-540B-2D

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61988) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule F-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 22 Position(s) 73-77	Numeric	5	Schedule F-NR, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72).
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Printed Variable Data Fields – IT-540B-2D Schedule F-NR – continued				

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

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

Exact Placement Specifications – IT-540B-2D Schedule H-NR and Schedule I-NR

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61989) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 21 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 23 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 25 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines **1** and **2**.
Line 34 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 36 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 38 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 40 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
Line 42 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 42 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 44 Position(s) 71-77	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines **1** – **5**.

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

Exact Placement Specifications – IT-540B-2D Schedule J-NR (Page 1)

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

Reference Points (5):   1 positioned on Line 4 in Position6.
1 positioned on Line 7 in Position 58.
1 positioned on Line 23 in Position 63.
1 positioned on Line 41 in Position 58.
1 positioned on Line 61 in Position 80.

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61990) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1)					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 11 Position(s) 73-77	Numeric	5	Schedule J-NR, Line 1	Federal Child Care Credit	
Line 13 Position(s) 73-77	Numeric	5	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 15 Position(s) 73-77	Numeric	5	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.	
Line 18 Position(s) 73-77	Numeric	45	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 19 Position(s) 28	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J-NR, Line 4)	Number of dependents who attended a **5-star** facility	
Line 19 Position(s) 35	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J-NR, Line 4)	Number of dependents who attended a **4-star** facility	Use "0" (zero) as the default.
Line 19 Position(s) 42	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J-NR, Line 4)	Number of dependents who attended a **3-star** facility	
Line 19 Position(s) 49	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J-NR, Line 4)	Number of dependents who attended a **2-star** facility	
Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1) – continued					

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

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

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

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

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

Barcode: The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

Document Identification Number: The document identification number (61991) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule H-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 13 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code.
Line 13 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code.
Line 17 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code.
Line 21 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code.
Line 25 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

NOTE: There are additional printed variable data fields on Schedule J-NR (Page 2) that are not listed above. Although those fields do not need to meet any particular specifications (which is the reason they are not listed), they MUST be completed when applicable.

2-D Barcode Specifications:

Requirements:

- The 2-D barcode should be placed on Page 4 of the return on <mark>Lines 31-39</mark> in Positions 35-80. The barcode must fit within this area of the form.

- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.

- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.

- All alpha characters must be in uppercase.

- If a field is not applicable, leave blank unless specifically instructed otherwise.

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

- Only whole dollar amounts should be entered.

- Do not include supplemental information in the barcode.

- Error correction level should be set to 4.

Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.

- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.

- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.

- **Description** is an alphanumeric identifier used to describe the form being processed. Use <mark>61981</mark> for the Louisiana nonresident form (IT-540B-2D).

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.

- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 26 through 36 of this document.

Trailer – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of *EOD* is used as the trailer value. .

Example of 2-D Barcode: T1<CR>   (Header Version Number)
                                 9999<CR>   (Developer Code)
                                 LA<CR>   (Jurisdiction)
                                 6173<CR>   (Description)
                                 0<CR>   (Specification Version)
                                 1.0<CR>   (Software Version)
 …
 …
 …
 EOD<CR>

Information to Provide to Customers: We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

Louisiana Resident (IT-540) and Nonresident (IT-540B) Individual Income Tax Forms

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

2-D Barcode Sample

Exact Placement Specifications for Form IT-540B-2D

2-D Barcode Fields for Form IT-540B-2D

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is **T1**.
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the 2-D Bar Coding Standards.) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is **LA**.
4	Numeric	5	Description	Value is **61981**.
5	Numeric	1	Specification Version	Value is **0**.
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
IT-540B-2D Return (Page 1)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank.
10	Alpha	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alpha	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alpha	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alpha	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alpha	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alpha	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial — Provide only if the return is a joint return. Otherwise, leave blank.
16	Alpha	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alpha	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alpha	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alpha	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period (mmddyyyy) – Example: **12312018**

			Government Specific Data (continued)	
			IT-540B-2D Return (Page 1) – continued	
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
24	Numeric	5	Form ID Number	Form ID Number -- **61981**
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.
27	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.
28	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
29	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
30	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.
31	Binary	1	MSRA	Mark "1" for MSRA (Military Spouses Residency Relief Act). Mark "0" if not applicable.
32	Binary	1	2015 Legislation Recovery Indicator	Mark "1" for 2015 Legislation Recovery. Mark "0" if not applicable.
33	Binary	1	NonResident Return	Mark "1" for NonResident Return Mark "0" if not applicable.
34	Binary	1	Part-Year Resident Return	Mark "1" for Part-Year Resident Return Mark "0" if not applicable.
35	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
36	Numeric	8	Spouse's Date of Birth	
37	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
38	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
39	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
40	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.
41	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
42	Numeric	2	Dependents	Line 6C, total number of dependents

NOTE: Fields for the exemptions **"Yourself"** and **"Spouse"** have been purposely omitted from the 2-D barcode layout.

2-D Barcode Fields for Form IT-540B-2D

Field No.	Field Type	Max. Field Length	Field Name	Comments
43	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed

Government Specific Data (continued)

IT-540B-2D Return (Page 2)

Field No.	Field Type	Max. Field Length	Field Name	Comments
44	Numeric	5	W-2 Wages	If "1" is marked in Field 43, enter the wages from the W-2(s). If "0" is marked in Field 43, leave blank.
45	Binary	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 13 should be left blank and Line 14 must be "0.") Mark "0" if federal return is required.
46	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
47	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.

48	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **without the decimal point**.
				 Example: If Line 7 = 75000 and
				            Line 8 = 35555,
				      then Line 9 = 4740

49	Numeric	7	Return Line 10A	Federal Itemized Deductions
50	Numeric	5	Return Line 10B	Federal Standard Deduction
51	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A.
52	Binary	1	Federal Foreign Tax Credit Indicator (Return Line 10D, Box 1)	Mark "1" if federal income tax has been decreased by the foreign Tax credit (Line 10D). Mark "0" if not applicable.
53	Binary	1	Federal Disaster Credit Indicator (Return Line 10D, Box 2)	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 10D). Mark "0" if not applicable.
54	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.
55	Numeric	8	Return Line 10E	Total Deductions – Add Lines 10C and 10D.
56	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line 10E by the ratio on Line 9.
57	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line 10F from Line 8. If less than zero, enter "0" (zero).
58	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line I
59	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits – Schedule C-NR, Line 8
60	Numeric	8	Return Line 14	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12.
61	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11
62	Numeric	4	Return Line 15A	Refundable Child Care Credit worksheet, Line 3

| 63 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line **6** |
| 64 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4** |

Government Specific Data (continued)				

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
65	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a **5-star** facility
66	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a **4-star** facility
67	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a **3-star** facility
68	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a **2-star** facility
69	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
70	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line **17A** by 25% (.25).
71	Numeric	7	Return Line 18	Other Refundable Priority 2 Credits, Schedule F-NR, Line **10**
72	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines **15** and **16** – **18**. (Do not include amounts on Lines 15A,15B, and 17A.)
73	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits: - If Line **19** = Line **14**, mark "0" (zero) on Line **20**. - If Line **19** > Line **14**, mark "0" (zero) on Line **20**. - If Line **19** < Line **14**, subtract Line **19** from Line **14** and enter result on Line **20**.
74	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits: - If Line **19** = Line **14**, mark "0" (zero) on Line **21**. - If Line **19** > Line **14**, subtract Line **14** from Line **19** and enter result on Line **21**. - If Line **19** < Line **14**, mark "0" (zero) on Line **21**.

IT-540B-2D Return (Page 3)

Field No.	Field Type	Max. Field Length	Field Name	Comments
75	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16
76	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax. Subtract Line 22 from Line 20. If result is less than zero, enter "0" (zero).

77	Numeric	1	Consumer Use Tax Indicator (Return Line 24A)	Consumer Use Tax (must be "1" or "0"):
				        Mark "1" if no use tax is due.
				        Mark "0" if not applicable.

78	Numeric	8	Return Line 24A	Consumer Use Tax before July 1, 2018

2-D Barcode Fields for Form IT-540B-2D

79	Numeric	1	Amount from Consumer Use Tax Worksheet (Return Line 24B)	Consumer Use Tax (must be "1" or "0"):
				    Mark "1" if amount due from the Consumer Use Tax worksheet, Line 2
				    Mark "0" if not applicable.

80	Numeric	8	Return Line 24B	Consumer Use Tax on or after July 1, 2018
81	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines **23, 24A** and **24B**.
82	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line **21**
83	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I-NR, Line **6**
84	Numeric	7	Return Line 28	Louisiana Tax Withheld for **2018**
85	Numeric	7	Return Line 29	Credit Carried Forward from **2017**

Government Specific Data (continued)

IT-540B-2D Return (Page 3) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
86	Numeric	7	Return Line 30	Amount Paid by Composite Partnership Filing
87	Numeric	7	Return Line 31	Amount of Estimated Payments for **2018**
88	Numeric	7	Return Line 32	Amount Paid with Extension Request
89	Numeric	7	Return Line 33	Total Refundable Tax Credits and Payments – Add Lines **26** – **32**.
90	Numeric	7	Return Line 34	Overpayment: - If Line **33** = Line **25**, mark "0" (zero) on Lines **34** – **41** and go to Line **42**. - If Line **33** > Line **25**, subtract Line **25** from Line **33** and enter result on Line **34**. - If Line **33** < Line **25**, mark "0" (zero) on Lines **34** – **40** and go to Line **41**.

91	Binary	1	Farmer Indicator (Return Line 35)	Farmer Indicator Box for Underpayment Penalty:
				    Mark "1" if farmer indicator box is marked on Line **35**.
				    Mark "0" if not applicable.

92	Numeric	7	Return Line 35	Underpayment Penalty for Estimated Tax – See Form R-210NR.
93	Numeric	7	Return Line 36	Adjusted Overpayment: - If Line **35** = Line **34**, mark "0" (zero) on Lines **36** – **41** and go to Line **42**. - If Line **35** > Line **34**, mark "0" (zero) on Lines **36** – **40**, subtract Line **34** from Line **35**, and enter result on Line **41**. - If Line **35** < Line **34**, subtract Line **35** from Line **34** and enter on Line **36**.
94	Numeric	7	Return Line 37	Total Donations – Schedule D-NR, Line **24** (Must not be greater than Line **36**.)
95	Numeric	7	Return Line 38	Subtotal – Subtract Line **37** from **36**.
96	Numeric	7	Return Line 39	Amount of Overpayment Credited to **2019**

97	Numeric	1	Refund Option (Return Line 40)	Mark the appropriate number for the refund option that the taxpayer selects:
				    2 = Paper check
				    3 = Direct deposit
				If the amount on Line 40 = 0, leave this field blank.

98	Numeric	7	Return Line 40	Amount to be Refunded – Subtract Line **39** from Line **38**.

99	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type:
				    Mark "1" if checking.
				    Mark "2" if savings.
				If not applicable, leave blank.

100	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark "1" if yes. Mark "0" if no. **If not applicable, leave blank.**
101	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
102	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
103	Numeric	7	Return Line 41	Amount Owed: - If Line **33** < Line **25**, subtract Line **33** from Line **25** and enter result on Line **41**. - Else, if Line **35** > Line **34**, subtract Line **34** from Line **35** and enter result on Line **41**. - Else, if Line **38** > 0, enter "0" on Lines **41** – **49**. - Else, if Line **38** = 0, enter "0" on Line **41** and go to Line **42**.
104	Numeric	7	Return Line 42	Additional Donation to Military Family Assistance Fund
105	Numeric	7	Return Line 43	Additional Donation to Coastal Protection and Restoration Fund
106	Numeric	7	Return Line 44	Additional Donation to Louisiana Food Bank Association
107	Numeric	7	Return Line 45	Interest – Interest Calculation Worksheet, Line **5**
108	Numeric	7	Return Line 46	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
109	Numeric	7	Return Line 47	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
110	Binary	1	Farmer Indicator (Return Line 48)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked Mark "0" if not applicable.
111	Numeric	7	Return Line 48	Underpayment Penalty for Tax Due – See Form R-210NR.
112	Numeric	7	Return Line 49	Balance Due Louisiana – Add Lines **41** – **48**.
113	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. (Credit to 2019) 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".

2-D Barcode Fields for Form IT-540B-2D

| 114 | 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 44 are zero, mark "1001". |

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
115	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
116	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW_

IT-540-2D Schedule C-NR

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

2-D Barcode Fields for Form IT-540B-2D

Field No.	Field Type	Max. Field Length	Field Name	Comments
129	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 7)	Enter 3-digit credit code.
130	Numeric	7	Schedule C-NR, Line 7	Enter amount of credit allowed. See instructions.
131	Numeric	7	Schedule C-NR, Line 8	Total Nonrefundable Tax Credits – Add Lines **1E**, **2B**, **3B**, and **4 – 7**.

Government Specific Data (continued)

IT-540-2D Schedule D-NR

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

IT-540B-2D Schedule F-NR

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

2-D Barcode Fields for Form IT-540B-2D

Field No.	Field Type	Max. Field Length	Field Name	Comments
157	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.

<table>
<tr><td colspan="5" align="center">Government Specific Data (continued)</td></tr>
</table>

IT-540B-2D Schedule F-NR – continued				

Field No.	Field Type	Max. Field Length	Field Name	Comments
158	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
159	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
160	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
161	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.
162	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
163	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.
164	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
165	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.
166	Alphanumeric	26	Schedule F-NR, Line 7A	Enter the LDR State Certification Number from Form R-6135.
167	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
168	Numeric	7	Schedule F-NR, Line 8	Enter amount of credit allowed. See instructions.
169	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.
170	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 9)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
171	Numeric	7	Schedule F-NR, Line 9	Enter amount of credit allowed. See instructions.
172	Alphanumeric	26	Schedule F-NR, Line 9A	Enter the LDR State Certification Number from Form R-6135.
173	Numeric	7	Schedule F- NR, Line 10	Other Refundable Priority 2 Credits – Add Lines **1D** and **2** – **9**.

IT-540B-2D Schedule H-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
174	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
175	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
176	Numeric	7	Schedule H, Line 3	Total – Add Lines **1** and **2**.

IT-540B-2D Schedule I-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
177	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code.
178	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.

2-D Barcode Fields for Form IT-540B-2D

| 179 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line2) | Enter 3-character credit code. |

| **Government Specific Data** (continued) | | | | |

IT-540B-2D Schedule I-NR – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
180	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
181	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code.
182	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
183	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code.
184	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
185	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code.
186	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
187	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines **1** – **5**.

IT-540B-2D Schedule J-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
188	Numeric	5	Schedule J-NR, Line 1	Federal Child Care Credit
189	Numeric	5	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
190	Numeric	5	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
191	Numeric	5	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
192	Numeric	5	Number of Qualified Dependents—5-Star Schedule J-NR, Line 4	Number of dependents who attended a **5-star** facility
193	Numeric	1	Number of Qualified Dependents—4-Star Schedule J-NR, Line 4	Number of dependents who attended a **4-star** facility
194	Numeric	1	Number of Qualified Dependents—3-Star Schedule J-NR, Line 4	Number of dependents who attended a **3-star** facility
195	Numeric	1	Number of Qualified Dependents—2-Star Schedule J-NR, Line 4	Number of dependents who attended a **2-star** facility
196	Numeric	5	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
197	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-character credit code.
198	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.

2-D Barcode Fields for Form IT-540B-2D

Field No.	Field Type	Max. Field Length	Field Name	Comments
199	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 7)	Enter 3-character credit code.
200	Numeric	7	Schedule J-NR, Line 7	Enter amount of credit allowed. See instructions.

			Government Specific Data (continued)	

IT-540B-2D Schedule J-NR – continued

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

			Trailer	
222			Indicates the end of the data file. Value is ***EOD***.	

Submission of Test Samples:

Hardcopy samples of the following must be submitted:

- For testing of the 3-of-9 barcodes and the placement of the variable data fields, submit one (1) sample of the following with all printed variable data fields fully filled:

    o IT-540B-2D Return (4 pages)
    o Schedule C-NR
    o Schedule D-NR
    o Schedule F-NR
    o Schedules H-NR and I-NR
    o Schedule J-NR (2 pages)
    o Nonresident and Part-Year Resident (NPR) Worksheet
    o Louisiana School Expense Deduction Worksheet
    o Louisiana Refundable Child Card Credit Worksheet
    o Louisiana Refundable School Readiness Credit Worksheet

- For testing of the 2-D barcodes and printed variable data accuracy, submit four (4) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 38 through 75 of this document. Only the returns, schedules, and worksheets as given in the scenarios should be submitted. Please do <u>not</u> send any additional supporting documents as they are not needed for the purpose of this test and will cause the unnecessary handling of sorting through and discarding of the additional documents.

Testing of Form IT-540B-2D will begin **???**. All first submissions of test documents must be submitted to the department on or before ???. Test submissions should be sent to:

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

Ten (10) business days will be required for our review and testing. Results will be issued via e-mail or fax. Questions, inquiries, comments, etc., should be directed to the e-mail address <u>Substitute.Inquiries@LA.gov</u>.

TEST SCENARIO **1**

Nonresident Form IT-540B-2D Test Scenarios

40

Nonresident Form IT-540B-2D Test Scenarios

43

Nonresident Form IT-540B-2D Test Scenarios

TEST SCENARIO **2**

48

Nonresident Form IT-540B-2D Test Scenarios

51

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

TEST SCENARIO **3**

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

64

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

TEST SCENARIO **4**

Nonresident Form IT-540B-2D Test Scenarios

Nonresident Form IT-540B-2D Test Scenarios

TEST SCENARIO **5**