LOUISIANA
DEPARTMENT *of* REVENUE

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

Table of Contents

LOUISIANA
DEPARTMENT *of* REVENUE

**Specifications for
Form IT-540-2D (2018)**

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

Additions

General Requirements

The 2018 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns (IT-540-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 27 of this document and a **2-D barcode** as specified on Pages 28 through 40 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-540, 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 users 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 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.

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 27 of this document and meet the following criteria:

- 12-point Courier font (**must** be 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, except for Line 1 of Schedule E. In order to denote the value on Schedule E Line 1 (Federal AGI) as a loss, **do not** use a negative sign or parentheses. For the required specifications of the related printed fields and 2-D barcode fields, see Pages 20 and 40 of this document, respectively.

1

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-540-2D:

2018 Return / Schedule / Worksheet	**Doc ID No.**
IT-540-2D Return, Page 1	61931
IT-540-2D Return, Page 2	61932
IT-540-2D Return, Page 3	61933
IT-540-2D Return, Page 4	61934
IT-540-2D Schedule C	61935
IT-540-2D Schedule D	61936
IT-540-2D Schedule E	61937
IT-540-2D Schedule F	61938
IT-540-2D Schedule H and I	61939
IT-540-2D Schedule J (Page 1)	61940
IT-540-2D Schedule J (Page 2)	61941
IT-540-2D School Expense Deduction Worksheet	61908
IT-540-2D Refundable Child Care Credit Worksheet	61913
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61914

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, 22, 24, and 26 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-540-2D.

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	**Barcode**
IT-540-2D Return, Page 1	61931
IT-540-2D Return, Page 2	61932
IT-540-2D Return, Page 3	61933
IT-540-2D Return, Page 4	61934
IT-540-2D Schedule C	61935
IT-540-2D Schedule D	61936
IT-540-2D Schedule E	61937
IT-540-2D Schedule F	61938
IT-540-2D Schedule H and I	61939
IT-540-2D Schedule J (Page 1)	61940
IT-540-2D Schedule J (Page 2)	61941
IT-540-2D School Expense Deduction Worksheet	61908
IT-540-2D Refundable Child Care Credit Worksheet	61913
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61914

Exact Placement Specifications – IT-540-2D Worksheets

There are only 3 worksheet pages that should be attached to Form IT-540-2D (when applicable):

> 2018 Louisiana School Expense Deduction Worksheet
> 2018 Louisiana Refundable Child Care Credit Worksheet
> 2018 Louisiana Refundable School Readiness Credit Worksheet / 2018 Louisiana Earned Income 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-540; 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 3 worksheet pages listed above:

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 used on the worksheets:

Worksheet	Doc ID No.
IT-540-2D School Expense Deduction Worksheet	61908
IT-540-2D Refundable Child Care Credit Worksheet	61913
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	61914

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

Exact Placement Specifications – IT-540-2D 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 (61931) 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-540-2D 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-540-2D Return (Page 1) – continued	

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 6	Position(s) 12	Alpha	1	Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 8	Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 10	Position(s) 12	Alpha	1	Spouse Decedent Indicator	
Line 12	Position(s) 12	Alpha	1	Address Change Indicator	
Line 14	Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16	Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 18	Position(s) 19	Alpha	1	2015 Legislation Recovery	
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 23	Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)	
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-540-2D 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 (5):　1 positioned on Line 4 in Position 6.
1 positioned on Line 6 in Position 34.
1 positioned on Line 29 in Position 54.
1 positioned on Line 56 in Position 53.
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 (61932) 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-540-2D 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 9 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 9 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** – **13**.
Line 12 Position(s) 43	Alpha	1	Schedule E 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 Schedule E Lines **1** and **5C** are the same amount, Schedule E should <u>not</u> be filed.
Line 12 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
Line 15 Position(s) 71-77	Numeric	7	Return Line 8A	Federal Itemized Deductions	If there are no itemized deductions, print "0" in all 3 fields.
Line 17 Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction	
Line 19 Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line **8B** from Line **8A**.	
Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued				

Exact Placement Specifications for Form IT-540-2D

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments	
Line 21	Position(s) 50	Alpha	1	Foreign Tax Credit Indicator (Return Line 9, 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 21	Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 9, 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 21	Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax – See instructions.	
Line 23	Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines **8C** and **9** from Line **7**. If result is less than zero, enter zero "0".	
Line 25	Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.	
Line 28	Position(s) 70-77	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line **9**.	
Line 30	Position(s) 70-77	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **12** from Line **11**. If result is less than zero, enter zero "0".	
Line 33	Position(s) 74-77	Numeric	4	Return Line 14	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line **11**	
Line 35	Position(s) 74-77	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line **3**	
Line 37	Position(s) 74-77	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line **6**	
Line 40	Position(s) 73-77	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4**	
Line 41	Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of dependents who attended a **5-star** facility	
Line 41	Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of dependents who attended a **4-star** facility	Use "0" (zero) as the default.
Line 41	Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of dependents who attended a **3-star** facility	
Line 41	Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of dependents who attended a **2-star** facility	
Line 43	Position(s) 75-77	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3**	
Line 45	Position(s) 45-51	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.	
Line 45	Position(s) 71-77	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line **17A** by 25% (0.25).	
Line 47	Position(s) 71-77	Numeric	7	Return Line 18	Other Refundable Tax Credits – Schedule F, Line **10**	
Line 49	Position(s) 71-77	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Line **14** and **15** through 18. (Do not include amounts on Lines **14A**, **14B**, and **17A**.)	

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 52	Position(s) 70-77	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits:
Line 54	Position(s) 70-77	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits:

Exact Placement Specifications for Form IT-540-2D

Line 56	Position(s) 70-77	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J, Line **16**
Line 62	Position(s) 48-51	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**
					Name code examples: John Brown = BROW
					John Bow = BOW_

Exact Placement Specifications for Form IT-540-2D

Exact Placement Specifications – IT-540-2D 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 (5):
1 positioned on Line 4 in Position 6.
1 positioned on Line 6 in Position 39.
1 positioned on Line 31 in Position 52.
1 positioned on Line 57 in Position 17.
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 (61933) 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-540-2D Return (Page 3)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 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 10 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 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.	
Line 10 Position(s) 70-77	Numeric	8	Return Line 24A	Consumer Use Tax Before July 1, 2018. Use the Consumer Use Tax Worksheet. Do not include any consumer use tax report for 2018 on Form R- 1035.
Line 12 Position(s) 70-77	Numeric	8	Return Line 24B	Consumer Use Tax on or After July 1, 2018. Use the Consumer Use Tax Worksheet. Do not include any consumer use tax report for 2018 on Form R- 1035.
Line 14 Position(s) 70-77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines **23**, **24A, and 24B**.
Line 17 Position(s) 71-77	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line 21
Line 19 Position(s) 71-77	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I, Line 6
Line 22 Position(s) 71-77	Numeric	7	Return Line 28	Louisiana Tax Withheld for **2018**
Line 24 Position(s) 71-77	Numeric	7	Return Line 29	Credit Carried Forward from **2017**

Line 26	Position(s) 71-77	Numeric	7	Return Line 30	Amount of Estimated Payments for **2018**
Line 28	Position(s) 71-77	Numeric	7	Return Line 31	Amount Paid with Extension Request
Line 31	Position(s) 71-77	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines **26** – **31**.

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 33	Position(s) 71-77	Numeric	7	Return Line 33	Overpayment: - If Line **32** > Line **25**, subtract Line **25** from Line **32** and enter result on Line **33**. Otherwise, enter zero '0' on Lines 33 through 39, and go to line 40.
Line 35	Position(s) 57	Alpha	1	Farmer Indicator (Return Line 34)	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 35	Position(s) 71-77	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 37	Position(s) 71-77	Numeric	7	Return Line 35	Adjusted Overpayment: If Line 33 > Line 34, subtract Line 34 from Line 33 and enter the balance on Line 35. If Line 34 >Line 33, enter zero "0", subtract Line 33 from Line 34, and enter the balance on Line 40.
Line 39	Position(s) 71-77	Numeric	7	Return Line 36	Total Donations – Schedule D, Line **21** (Must not be greater than Line **35**.)
Line 42	Position(s) 71-77	Numeric	7	Return Line 37	Subtotal – Subtract Line **36** from Line **35**.
Line 44	Position(s) 71-77	Numeric	7	Return Line 38	Amount Credited to **2019**
Line 47	Position(s) 71-77	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line **38** from Line **37**.
Line 48	Position(s) 56	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit **If the amount on Line 39 = 0, leave this field blank.**
Line 53	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 53	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 53	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 53	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 55	Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
ne 55 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-540-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**

Line 62 Position(s) 48-51	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**
				              Name code examples: John Brown = BROW
				                                                   John Bow = BOW_

Exact Placement Specifications – IT-540-2D 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 (4): 1 positioned on Line 4 in Position 6.
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 (61934) 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
Printed Variable Data Fields – IT-540-2D Return (Page 4)				
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 40	Amount Owed: If Line 25 > Line 32, subtract Line 32 from Line 25. If you entered an amount from Line 35 as the result of an underpayment penalty exceeding an overpayment, complete Lines 41 through 43, enter zero "0" on Lines 44 through 47, and go to Line 48.
Line 10 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 44	Interest – Interest Calculation worksheet, Line **5**
Line 18 Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line **7**
Line 20 Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line **7**

| Line 22 | Position(s) 58 | Alpha | 1 | Farmer Indicator (Return Line 47) | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 22	Position(s) 71-77	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210R.
Line 24	Position(s) 71-77	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines **40** – **47**.
Line 36	Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. (Credit to 2019) Position 28: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. (Refund) Position 29: Mark "0" if Line **48** = 0. Mark "1" if Line **48** > 0. (Balance Due) Examples: If Line 39 is $200 and Lines 38 and 48 are zero, mark "010". If Line 38 is $100, Line 39 is $200, and Line 48 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 **36** = 0. Mark "1" if Line **36** > 0. Position 27: Mark "0" if Line **41** = 0. Mark "1" if Line **41** > 0. Position 28: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Position 29: Mark "0" if Line **43** = 0. Mark "1" if Line **43** > 0. Examples: If Lines 36, 42, and 43 are zero and Line 41 is $100, mark "0100". If Line 36 is $100, Line 43 is $200, and Lines 41 and 42 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) 35-59	Alphanumeric	25	LDR's Mailing Address	If Line **48** = 0, print: PO BOX 3440 If Line **48** > 0, print: PO BOX 3550
Line 60	Position(s) 35-59	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **48** = 0, print: BATON ROUGE LA 70821-3440 If Line **48** > 0, print: BATON ROUGE LA 70821-3550

13

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

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 11 in Position 48.
1 positioned on Line 29 in Position 59.
1 positioned on Line 52 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 (61935) 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
Printed Variable Data Fields – IT-540-2D Schedule C				
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11 Position(s) 71-77	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20
Line 13 Position(s) 71-77	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20
Line 19 Position(s) 79-80	Numeric	2	Schedule C, Line 2D	Total Number of Qualifying Individuals (with certain disabilities)
Line 23 Position(s) 74-77	Numeric	4	Schedule C, Line 2E	Multiply Line 2D by $72.
Line 29 Position(s) 72-77	Numeric	6	Schedule C, Line 3A	Value of Computer/Technological Equipment Donated
Line 31 Position(s) 72-77	Numeric	6	Schedule C, Line 3B	Multiply Line 3A by 29% (0.29). Round to the nearest dollar.
Line 34 Position(s) 71-77	Numeric	7	Schedule C, Line 4A	Eligible Federal Credits

		Field Length	Field Name	Comments
Line 36 Position(s) 76-77	Numeric	2	Schedule C, Line 4B	Multiply Line 4A by 7% (0.7). (Limited to $18 or the lessor of the calculation)
Line 43 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 43 Position(s) 71-77	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
Line 45 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 45 Position(s) 71-77	Numeric	7	Schedule C, Line 6	Enter amount of credit allowed. See instructions.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 47 Position(s) 55-57	Numeric	3	(Nonrefundable Credit Priority 1 Code Schedule C, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 47 Position(s) 71-77	Numeric	7	Schedule C, Line 7	Enter amount of credit allowed. See instructions.
Line 49 Position(s) 55-57	Numeric	3	Nonrefundable Credit Priority 1 Code (Schedule C, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 49 Position(s) 71-77	Numeric	7	Schedule C, Line 8	Enter amount of credit allowed. See instructions.
Line 51 Position(s) 71-77	Numeric	7	Schedule C, Line 9	Total Nonrefundable Tax Priority 1 Credits – Add Lines **1B**, **2E**, **3B**, **4B**, and **5** – **8**.

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

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

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 52.
1 positioned on Line 46 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 (61936) 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-540-2D Schedule D				
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, Line 1	Adjusted Overpayment – Return Line **35**
Line 18 Position(s) 35-39	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
Line 20 Position(s) 35-39	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 35-39	Numeric	5	Schedule D, Line 4	START Program
Line 24 Position(s) 35-39	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26 Position(s) 35-39	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30 Position(s) 35-39	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
Line 32 Position(s) 35-39	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 34 Position(s) 35-39	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 36 Position(s) 35-39	Numeric	5	Schedule D, Line 11	American Red Cross
Line 18 Position(s) 73-77	Numeric	5	Schedule D, Line 12	Louisiana National guard Honor Guard for Military Funerals
Line 20 Position(s) 73-77	Numeric	5	Schedule D, Line 13	Louisiana State Troopers Charities, Inc
Line 22 Position(s) 73-77	Numeric	5	Schedule D, Line 14	Friends of Palmeto State Park
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 15	American Rose Society
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 16	The Extra Mile
Line 28 Position(s) 73-77	Numeric	5	Schedule D, Line 17	Louisiana Naval War Memorial Commission; U.S.S. KIDD

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

Exact Placement Specifications for Form IT-540-2D

Exact Placement Specifications – IT-540-2D Schedule E

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 11 in Position 48.
1 positioned on Line 38 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 (61937) 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-540-2D Schedule E				
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) 55	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	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 7 Position(s) 69-77	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount **without** a negative sign or parentheses and mark the negative AGI indicator to the left of the field.
Line 9 Position(s) 69-77	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
Line 11 Position(s) 69-77	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
Line 13 Position(s) 69-77	Numeric	9	Schedule E, Line 2B	ADD BACK of Donation to Student Tuition Organization Credit
Line 15 Position(s) 69-77	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
Line 20 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.
Line 20 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
Line 22 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.
Line 22 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
Line 24 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.
Line 24 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
Line 26 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.
Line 26 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Printed Variable Data Fields – IT-540-2D Schedule E – continued				
Line 28 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 30 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 32 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 34 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Total Exempt Income – Add Lines 4A – 4G.
Line 36 Position(s) 71-77	Numeric	7	Schedule E, Line 4I	Federal Tax Applicable to Exempt Income
Line 38 Position(s) 71-77	Numeric	7	Schedule E, Line 4J	Exempt Income – Subtract 4I from Line 4H.
Line 40 Position(s) 70-77	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4J from Line 3.
Line 42 Position(s) 70-77	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
Line 44 Position(s) 70-77	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.

NOTE: There are additional printed variable data fields on Schedule E 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 for Form IT-540-2D

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

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 (61938) 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-540-2D Schedule F				
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, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military service members – Multiply fees by 72% (0.72).
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. – See instructions.

		Field		
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**
Printed Variable Data Fields – IT-540-2D Schedule F – continued				
Line 42 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, 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, Line 7	Enter amount of credit allowed. See instructions.
Line 44 Position(s) 10-35	Alphanumeric	26	Schedule F, 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, 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, Line 8	Enter amount of credit allowed. See instructions.
Line 48 Position(s) 10-35	Alphanumeric	26	Schedule F, 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, 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, Line 9	Enter amount of credit allowed. See instructions.
Line 52 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 9A	Enter the LDR State Certification Number from Form R-6135.
Line 54 Position(s) 71-77	Numeric	7	Schedule F, Line 10	Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9.

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

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 59.
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 (61939) 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-540-2D Schedules H and I				
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, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 23 Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 25 Position(s) 71-77	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
Line 34 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 36 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 38 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 40 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.

Printed Variable Data Fields – IT-540-2D Schedules H and I – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 42 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 42 Position(s) 71-77	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 44 Position(s) 71-77	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Line 1 – 5.

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

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

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

Reference Points (5):   1 positioned on Line 4 in Position 6.
      1 positioned on Line 7 in Position 58.
      1 positioned on Line 23 in Position 63.
      1 positioned on Line 41 in Position 59.
      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 (61940) 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-540-2D Schedule J (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) 74-77	Numeric	4	Schedule J, Line 1	Federal Child Care Credit	
Line 13 Position(s) 74-77	Numeric	4	Schedule J, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 15 Position(s) 74-77	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2013 - 2017 – See Nonrefundable Child Care Credit worksheet.	
Line 18 Position(s) 74-77	Numeric	4	Schedule J, 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, 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, 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, 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, Line 4)	Number of dependents who attended a **2-star** facility	

		Field		
Printed Variable Data Fields – IT-540-2D Schedule J (Page1) – continued				
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**
Line 21 Position(s) 74-77	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2013-2017 – See Nonrefundable School Readiness Credit worksheet.
Line 28 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
Line 30 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
Line 32 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
Line 34 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.
Line 36 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.
Line 38 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.

NOTE: There are additional printed variable data fields on Schedule J (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 (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 58.
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 (61941) 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-540-2D Schedule J (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 13 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
Line 13 Position(s) 70-77	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
Line 17 Position(s) 70-77	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
Line 21 Position(s) 70-77	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
Line 25 Position(s) 70-77	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

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

2-D Barcode Specifications:

Requirements:

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

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

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

- All alpha characters must be in uppercase.

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

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

- 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 61931 for the 2018 Louisiana resident form (IT-540-2D).

- **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 29 through 39 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)
6063<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

28

2-D Barcode Fields for Form 2018 IT-540-2D

			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 <u>2-D Bar Coding Standards</u>.) 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 **61931**.
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-540-2D 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	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period (mmddyyyy) – Example: **12312018**
24	Numeric	5	Form ID Number	Form ID Number -- **61931**
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.

Note for fields 14–17: *Provide only if the return is a joint return. Otherwise, leave blank.*

Government Specific Data (continued)

IT-540-2D Return (Page 1) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments	
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	2015 Legislation Recovery Indicator	Mark "1" for 2015 Legislation Recovery. Mark "0" if not applicable.	
32	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
33	Numeric	8	Spouse's Date of Birth		
34	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)	
35	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	
36	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	**NOTE:** Fields for the exemptions **"Yourself"** and **"Spouse"** have been purposely omitted from the 2-D barcode layout.
37	Binary	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.	
38	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	
39	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	
40	Numeric	2	Dependents	Line 6C, total number of dependents	
41	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed	

IT-540-2D Return (Page 2)

Field No.	Field Type	Max. Field Length	Field Name	Comments
42	Numeric	5	W-2 Wages	If "1" is marked in Field **43**, enter the wages from the W-2(s). If "0" is marked in Field **43**, leave blank.
43	Binary	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **12** must be left blank and Line **13** must be "0.") Mark "0" if federal return is required.
44	Binary	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Schedule E Lines **1** and **5C** are the same amount, Schedule E should not be filed.)

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

			Government Specific Data (continued)	

IT-540-2D Return (Page 2) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
45	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
46	Numeric	7	Return Line 8A	Federal Itemized Deductions
47	Numeric	5	Return Line 8B	Federal Standard Deduction
48	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line **8B** from Line **8A**.
49	Binary	1	Federal Foreign Tax Credit Indicator (Return Line 9, Box 1)	Mark "1" if federal income tax has been decreased by the foreign tax credit (Line **9**). Mark "0" if not applicable.
50	Binary	1	Federal Disaster Credit Indicator (Return Line 9, Box 2)	Mark "1" if federal income tax has been decreased by a federal disaster credit allowed by IRS (Line **9**). Mark "0" if not applicable.
51	Numeric	8	Return Line 9	Federal Income Tax – See instructions.
52	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines **8C** and **9** from Line **7**. If less than zero, enter "0" (zero).
53	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
54	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line **9**.
55	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **12** from Line **11**. If result is less than zero, enter zero "0".
56	Numeric	4	Return Line 14	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Page 17
57	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line **3**
58	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line **6**
59	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Page 18
60	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of qualified dependents who attended a **5-star** facility
61	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of qualified dependents who attended a **4-star** facility
62	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of qualified dependents who attended a **3-star** facility
63	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of qualified dependents who attended a **2-star** facility
64	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3**
65	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
66	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line **17A** by 25% (0.25).
67	Numeric	7	Return Line 18	Other Refundable Priority 2 Credits – Schedule F, Line **10**
68	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines **14** and **15** through **18**. (Do not include amounts on Lines **14A**, **14B**, and **17A**.)

	Government Specific Data (continued)				

IT-540-2D Return (Page 2) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
69	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits:
70	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits:
71	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J, Line **16**

IT-540-2D Return (Page 3)

Field No.	Field Type	Max. Field Length	Field Name	Comments
72	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax – Subtract Line **22** from Line **20**. If result is less than zero, enter "0" (zero).
73	Numeric	1	No 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 amount due from the Consumer Use Tax worksheet, Line 2.
74	Numeric	8	Return Line 24A	Consumer Use Tax Before July 1, 2018
75	Numeric	1	Amount Consumer Use Tax Worksheet Indicator (Return Line 24B)	Consumer Use Tax (must be "1" or "0"): Mark "1" if no use tax is due. Mark "0" if amount due from the Consumer Use Tax worksheet, Line 2.
76	Numeric	8	Return Line 24B	Consumer Use Tax On or After July 1, 2018
77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines **23**, 24A and **24B**.
78	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line **21**
79	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I, Line **6**
80	Numeric	7	Return Line 28	Louisiana Tax Withheld for **2018**
81	Numeric	7	Return Line 29	Credit Carried Forward from **2017**
82	Numeric	7	Return Line 30	Amount of Estimated Payments for **2018**
83	Numeric	7	Return Line 31	Amount Paid with Extension Request
84	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines **26** – **31**.
85	Numeric	7	Return Line 33	Overpayment: - If Line **32** > Line **25**, subtract Line **25** from Line **32**
86	Binary	1	Farmer Indicator (Return Line 34)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is marked on Line **34**. Mark "0" if not applicable.
87	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210R.
88	Numeric	7	Return Line 35	Adjusted Overpayment: If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the balance on Line 35. If Line 34 is greater than Line 33, enter zero "0", subtract Line 33 from Line 34, and enter the balance on Line 40.
89	Numeric	7	Return Line 36	Total Donations – Schedule D, Line **21** (Must not be greater than Line **35**.)
90	Numeric	7	Return Line 37	Subtotal – Subtract Line **36** from Line **35**.

Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
91	Numeric	7	Return Line 38	Amount of Overpayment Credited to **2019**
92	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit **If the amount on Line 39 = 0, leave this field blank.**
93	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line **38** from Line **37**.
94	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.**
95	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.**
96	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
97	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

IT-540-2D Return (Page 4)

Field No.	Field Type	Max. Field Length	Field Name	Comments
98	Numeric	7	Return Line 40	Amount Owed: - If Line 25 is greater than Line 32, subtract Line 32 from Line 25. If you entered an amount from Line 35 as the result of an underpayment penalty exceeding an overpayment, complete Lines 41 through 43, enter zero "0" on Lines 44 through 47, and go to Line 48.
99	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
100	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
101	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
102	Numeric	7	Return Line 44	Interest
103	Numeric	7	Return Line 45	Delinquent Filing Penalty –
104	Numeric	7	Return Line 46	Delinquent Payment Penalty
105	Binary	1	Farmer Indicator (Return Line 47)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is marked on Line **47**. Mark "0" if not applicable.
106	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210R. **Note:** If the penalty has been entered on Line **34**, do not enter it on Line **47**.
107	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines **40** – **47**.

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

	Government Specific Data (continued)			

IT-540-2D Return (Page 4) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments

108	Numeric	3	Status of Return	Status of Return:
				1st Digit: Mark "0" if Line **38** = 0.
				            Mark "1" if Line **38** > 0. (Credit to 2019)
				2nd Digit: Mark "0" if Line **39** = 0.
				            Mark "1" if Line **39** > 0. (Refund)
				3rd Digit: Mark "0" if Line **48** = 0.
				            Mark "1" if Line **48** > 0. (Balance Due)
				Examples: If Line 39 is $200 and Lines 38 and 48 are zero, mark "010".
				          If Line 38 is $100, Line 39 is $200, and Line 48 is zero, mark "110".

109	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified):
				1st Digit: Mark "0" if Line **36** = 0.
				            Mark "1" if Line **36** > 0.
				2nd Digit: Mark "0" if Line **41** = 0.
				            Mark "1" if Line **41** > 0.
				3th Digit: Mark "0" if Line **42** = 0.
				            Mark "1" if Line **42** > 0.
				4th Digit: Mark "0" if Line **43** = 0.
				            Mark "1" if Line **43** > 0.
				Examples: If Lines 36, 42, and 43 are zero and Line 41 is $100, mark "0100".
				          If Line 36 is $100, Line 43 is $200, and Lines 41 and 42 are zero, mark "1001".

110	Alphanumeric	9	Preparer's SSN / PTIN / FEIN	Preparer's SSN, PTIN, or FEIN. If not applicable, leave blank.

111	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

Field No.	Field Type	Max. Field Length	Field Name	Comments
112	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606
113	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606
114	Numeric	2	Schedule C, Line 2D	Total Number of Qualifying Individuals
115	Numeric	4	Schedule C, Line 2E	Multiply Line 2D by $72.
116	Numeric	6	Schedule C, Line 3A	Value of Computer/Technological Equipment Donated
117	Numeric	6	Schedule C, Line 3B	Multiply Line 3A by 29% (0.29).

Government Specific Data (continued)

IT-540-2D Schedule C – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
118	Numeric	7	Schedule C, Line 4A	Eligible Federal Credits
119	Numeric	2	Schedule C, Line 4B	Multiply Line 4A by 7% (0.7). (Limited to $18)
120	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-character credit code.
121	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
122	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 6)	Enter 3-character credit code.
123	Numeric	7	Schedule C, Line 6	Enter amount of credit allowed. See instructions.
124	Numeric	3	(Nonrefundable Priority 1 Credit Code Schedule C, Line 7)	Enter 3-character credit code.
125	Numeric	7	Schedule C Line 7	Enter amount of credit allowed. See instructions.
126	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 8)	Enter 3-character credit code.
127	Numeric	7	Schedule C, Line 8	Enter amount of credit allowed. See instructions.
128	Numeric	7	Schedule C, Line 9	Total Nonrefundable Priority 1 Credits – Add Lines **1B**, **2E**, **3B**, **4B**, and **5 – 8**.

IT-540-2D Schedule D

Field No.	Field Type	Max. Field Length	Field Name	Comments
129	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line **35**
130	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
131	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
132	Numeric	5	Schedule D, Line 4	START Program
133	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
134	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
135	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
136	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
137	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
138	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
139	Numeric	5	Schedule D, Line 11	American Red Cross
140	Numeric	5	Schedule D, Line 12	Louisiana National Guard Honor Guard for Military Funerals
141	Numeric	5	Schedule D, Line 13	Louisiana State Troopers Charities, Inc.
142	Numeric	5	Schedule D, Line 14	Friends of Palmeto State Park
143	Numeric	5	Schedule D, Line 15	American Rose Society
144	Numeric	5	Schedule D, Line 16	The Extra Mile
145	Numeric	5	Schedule D, Line 17	Louisiana Naval War Memorial Commission; U.S.S. KIDD
146	Numeric	5	Schedule D, Line 18	Children's Therapeutic Services at the Emerge Center
147	Numeric	5	Schedule D, Line 19	Louisiana Horse Rescue Association
148	Numeric	5	Schedule D, Line 20	Louisiana Coalition Against Domestic Violence
149	Numeric	5	Schedule D, Line 21	Total Donations – Add Lines **2 – 20**. This amount cannot be more than Line **1**.

Government Specific Data (continued)

IT-540-2D Schedule E

Field No.	Field Type	Max. Field Length	Field Name	Comments
150	Binary	1	Negative AGI Indicator (Schedule E, Line 1)	Negative Indicator Box for Federal AGI: Mark "1" if negative AGI indicator box is marked on Line **1**. Mark "0" if not applicable.
151	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be a positive integer. If the Federal AGI is a loss, enter the amount **without** a negative sign or parentheses and mark "1" in Field **150**.
152	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
153	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
154	Numeric	9	Schedule E, Line 2B	Add Back of Donation to Student Tuition Organization Credit
155	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2,2A and 2B.
156	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
157	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
158	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
159	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
160	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
161	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
162	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
163	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
164	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
165	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
166	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
167	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
168	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
169	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
170	Numeric	7	Schedule E, Line 4H	Total Exempt Income before Applicable Federal Tax – Add Lines 4A – 4G.
171	Numeric	7	Schedule E, Line 4I	Federal Tax Applicable to Exempt Income – See instructions.
172	Numeric	7	Schedule E, Line 4J	Exempt Income – Subtract 4J from Line 4I.
173	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4J from Line 3.
174	Numeric	8	Schedule E, Line 5B	IRC 280C Expense Adjustment
175	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A. Also , enter this amount on Form IT-540, Line 7.

IT-540-2D Schedule F

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

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

Government Specific Data (continued)

IT-540-2D Schedule F – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
181	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
182	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
183	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
184	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. See instructions.
185	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
186	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. See instructions.
187	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".**
188	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
189	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
190	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
191	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
192	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
193	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 9)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
194	Numeric	7	Schedule F, Line 9	Enter amount of credit allowed. See instructions.
195	Alphanumeric	26	Schedule F, Line 9A	Enter the LDR State Certification Number from Form R-6135.
196	Numeric	7	Schedule F, Line 10	Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9.

IT-540-2D Schedule H

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

IT-540-2D Schedule I

Field No.	Field Type	Max. Field Length	Field Name	Comments
200	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code.
201	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
202	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code.
203	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
204	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code.
205	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.

Government Specific Data (continued)

IT-540-2D Schedule I – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
206	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code.
207	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.
208	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code.
209	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
210	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Lines **1** – **5**.

IT-540-2D Schedule J

Field No.	Field Type	Max. Field Length	Field Name	Comments
211	Numeric	4	Schedule J, Line 1	Federal Child Care Credit
212	Numeric	4	Schedule J, Line 2	2018 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
213	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2013 - 2017 – See Nonrefundable Child Care Credit worksheet.
214	Numeric	4	Schedule J, Line 4	2018 Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
215	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **5-star** facility
216	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **4-star** facility
217	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **3-star** facility
218	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **2-star** facility
219	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2013- 2017 – See Nonrefundable School Readiness Credit worksheet.
220	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-character credit code.
221	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
222	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-character credit code.
223	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
224	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-character credit code.
225	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
226	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-character credit code.
227	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.
228	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-character credit code.
229	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.

	Government Specific Data (continued)			
IT-540-2D Schedule J – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
230	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-character credit code.
231	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.
232	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
233	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
234	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number from Form R-6135.
235	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
236	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
237	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number from Form R-6135.
238	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
239	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
240	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number from Form R-6135.
241	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
242	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
243	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number from Form R-6135.
244	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Lines **2** – **15**.
	Trailer			
245			Indicates the end of the data file. Value is ***EOD***.	

39

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-540-2D Return (4 pages)
    o Schedule C
    o Schedule D
    o Schedule E
    o Schedule F
    o Schedules H and I
    o Schedule J (2 pages)
    o Louisiana School Expense Deduction Worksheet
    o Louisiana Refundable Child Card Credit Worksheet
    o Louisiana Refundable School Readiness Credit Worksheet / Louisiana Earned Income Credit Worksheet

- For testing of the 2-D barcodes and printed variable data accuracy, submit five (5) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 41 through 80 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-540-2D will begin **????**. All first submissions of test documents must be submitted to the department on or before ???. Test submissions should be sent to:

> **Attention: Shanna Kelly**
> **Business Services Division**
> Louisiana Department of Revenue
> 617 N. Third St.
> Baton Rouge, LA 70802-5428

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

Test Scenarios