LOUISIANA
DEPARTMENT *of* **REVENUE**

2022 IT-540-2D Specifications

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LOUISIANA
DEPARTMENT *of* REVENUE

**Specifications for
Form IT-540-2D (2022)**

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

General Requirements

The 2022 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 27 through 41 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 La.LDRVendor.Inquiries@la.gov and Shanna.Kelly@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.

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:

2022 Return / Schedule / Worksheet	Doc ID No.
IT-540-2D Return, Page 1	62350
IT-540-2D Return, Page 2	62351
IT-540-2D Return, Page 3	62352
IT-540-2D Return, Page 4	62353
IT-540-2D Schedule C	62354
IT-540-2D Schedule D	62355
IT-540-2D Schedule E	62356
IT-540-2D Schedule F	62357
IT-540-2D Schedule I	62358
IT-540-2D Schedule J (Page 1)	62359
IT-540-2D Schedule J (Page 2)	62360
IT-540-2D School Expense Deduction Worksheet	62308
IT-540-2D Refundable Child Care Credit Worksheet	62313
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	62314

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:

2022 Return / Schedule / Worksheet	Barcode
IT-540-2D Return, Page 1	62350
IT-540-2D Return, Page 2	62351
IT-540-2D Return, Page 3	62352
IT-540-2D Return, Page 4	62353
IT-540-2D Schedule C	62354
IT-540-2D Schedule D	62355
IT-540-2D Schedule E	62356
IT-540-2D Schedule F	62357
IT-540-2D Schedule I	62358
IT-540-2D Schedule J (Page 1)	62359
IT-540-2D Schedule J (Page 2)	62360
IT-540-2D School Expense Deduction Worksheet	62308
IT-540-2D Refundable Child Care Credit Worksheet	62313
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	62314

Exact Placement Specifications – IT-540-2D Worksheets

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

> 2022 Louisiana School Expense Deduction Worksheet
> 2022 Louisiana Refundable Child Care Credit Worksheet
> 2022 Louisiana Refundable School Readiness Credit Worksheet / 2022 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	62308
IT-540-2D Refundable Child Care Credit Worksheet	62313
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet.....	62314
IT-540-2D Louisiana Nonrefundable Child Care Worksheet…	62315
IT-540-2D Louisiana Nonrefundable School Readiness Credit Worksheet…	62316

> **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 (62350) 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
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank.
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) 15-44	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 12 Position(s) 46-51	Alphanumeric	6	Taxpayer's Mailing Address	Unit Type (use postal abbreviations such as APT, STE, FL, RM)
Line 12 Position(s) 46-51	Alphanumeric	5	Taxpayer's Mailing Address	Number
Line 14 Position(s) 53-57	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	Telephone Number	Telephone Number
Line 16 Position(s) 15-41	Numeric	10	Foreign Nation	If not United States (do not abbreviate)

		Field		
Printed Variable Data Fields – IT-540-2D Return (Page 1) – continued				
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**
Line 6 Position(s) 12	Alpha	1	Name Change Indicator	
Line 8 Position(s) 12	Alpha	1	Decedent Filing Indicator	
Line 10 Position(s) 12	Alpha	1	Spouse Decedent Indicator	Print an "X" (uppercase) in the specified position in order to
Line 12 Position(s) 12	Alpha	1	Address Change Indicator	denote the indicator. Do not print a box, only the "X" if applicable.
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator	
Line 16 Position(s) 12	Alpha	1	NOL Carryback 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	
Line 23 Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 23 Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)	Print an "X" (uppercase) in the specified position in order to
Line 25 Position(s) 44	Alpha	1	Spouse Exemption	denote the indicator. Do not print a box, only the "X" if applicable.
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	Line 6C Dependents	Line 6C, total number of dependents (right-justified)
Line 50 Position(s) 78-79	Numeric	2	Line 6D Exemptions	Line 6D, exemptions claimed (right-justified)
Line 52 Position(s) 78-79	Numeric	2	Line 6E Dependents for Certain Adoptions	Line 6E, dependents for certain adoptions
Line 57 Position(s) 78-79	Numeric	2	Line 6F Total Exemptions	Subtract Line 6E from Line 6D

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 28 in Position 56.
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 (62351) 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 14 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 16 Position(s) 71-77	Numeric	7	Return Line 8B	Federal Itemized Deduction for Medical and Dental Expenses	
Line 18 Position(s) 73-77	Numeric	5	Return Line 8C	Federal Standard Deduction	

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			Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued	
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 20 Position(s) 71-77	Numeric	7	Return Line 8D Excess Federal Itemized Deduction	Subtract Line 8C from 8B
Line 22 Position(s) 71-77	Numeric	9	Return Line 9 See New from R-6200	Louisiana Tax Table Income Subtract Lines **8D** from Line **7**. If result is less than zero, enter zero "0".
Line 24 Position(s) 70-77	Numeric	8	Return Line 10	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
Line 26 Position(s) 70-77	Numeric	8	Return Line 11	Nonrefundable Priority 1 Credits – Schedule C, Line **6**.
Line 28 Position(s) 70-77	Numeric	8	Return Line 12	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **11** from Line **10**. If result is less than zero, enter zero "0".
Line 30 Position(s) 74-77	Numeric	4	Return Line 13	2022 Louisiana Refundable Child Care Credit
Line 32 Position(s) 74-77	Numeric	4	Return Line 13A	Enter the qualified expense amount for RCCCW, Line 3
Line 34 Position(s) 74-77	Numeric	4	Return Line 13B	Enter the amount from RCCCW, Line 6
Line 36 Position(s) 73-77	Numeric	5	Return Line 14	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4**
Line 38 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 14)	Number of dependents who attended a **5-star** facility	
Line 38 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 14)	Number of dependents who attended a **4-star** facility	Use "0" (zero) as the default.
Line 38 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 14	Number of dependents who attended a **3-star** facility	
Line 38 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 14)	Number of dependents who attended a **2-star** facility	
Line 40 Position(s) 75-77	Numeric	3	Return Line 15	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3**
Line 42 Position(s) 71-77	Numeric	7	Return Line 16	Other Refundable Tax Credits – Schedule F, Line **9**
Line 44 Position(s) 71-77	Numeric	7	Return Line 17	Total Refundable Priority 2 Credits – Add Line **13, 14 through 15** through 17. (Do not include amounts on Lines 13A and 13B.)
Line 46 Position(s) 70-77	Numeric	8	Return Line 18	Tax Liability after Refundable Priority 2 Credits:

Exact Placement Specifications for Form IT-540-2D

		Field		
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**

<table>
<tr><td colspan="5" align="center">Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued</td></tr>
<tr><td>Exact Placement on Grid</td><td>Field Type</td><td>Field Length</td><td>Field Name</td><td>Comments</td></tr>
<tr><td>Line 48   Position(s) 71-77</td><td>Numeric</td><td>7</td><td>Return Line 19</td><td>Overpayment after Refundable Priority 2 Credits:</td></tr>
<tr><td>Line 50   Position(s) 70-77</td><td>Numeric</td><td>8</td><td>Return Line 20</td><td>Nonrefundable Priority 3 Credits – Schedule J, Line 16</td></tr>
<tr><td>Line 62   Position(s) 48-51</td><td>Alpha</td><td>4</td><td>Name Code</td><td>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_</td></tr>
</table>

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 (62352) 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 21	Adjusted Louisiana Income Tax – Subtract Line **20** from Line **18**. 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 22	Consumer Use Tax
Line 14 Position(s) 70-77	Numeric	8	Return Line 23	Total Income Tax and Consumer Use Tax – Add Lines **21** and 22.
Line 17 Position(s) 71-77	Numeric	7	Return Line 24	Overpayment after Refundable Priority 2 Credits – Amount from Line 19
Line 19 Position(s) 71-77	Numeric	7	Return Line 25	Refundable Priority 4 Credits – Schedule I, Line 6
Line 22 Position(s) 71-77	Numeric	7	Return Line 26	Louisiana Tax Withheld for **2022**
Line 24 Position(s) 71-77	Numeric	7	Return Line 27	Credit Carried Forward from **2021**
Line 26 Position(s) 71-77	Numeric	7	Return Line 28	Amount of Estimated Payments for **2022**
Line 28 Position(s) 71-77	Numeric	7	Return Line 29	Amount Paid with Extension Request
Line 31 Position(s) 71-77	Numeric	7	Return Line 30	Total Refundable Tax Credits and Payments – Add Lines **24** – **29**.

Exact Placement Specifications for Form IT-540-2D

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 31	Overpayment: - If Line **30** > Line **23**, subtract Line **23** from Line **30**
Line 35 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 32)	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 32	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 37 Position(s) 71-77	Numeric	7	Return Line 33	Adjusted Overpayment: If Line 31 > Line 32, subtract Line 32 from Line 31 and enter the balance on Line 33. If Line 32 >Line 31, enter zero "0", subtract Line 31 from Line 32, and enter the balance on Line 38.
Line 39 Position(s) 71-77	Numeric	7	Return Line 34	Total Donations – Schedule D
Line 42 Position(s) 71-77	Numeric	7	Return Line 35	Subtotal – Subtract Line **34** from Line **33**.
Line 44 Position(s) 71-77	Numeric	7	Return Line 36	Amount Credited to **2023**
Line 47 Position(s) 71-77	Numeric	7	Return Line 37	Amount to be Refunded – Subtract Line **36** from Line **35**.

Line 48 Position(s) 56	Numeric	1	Refund Option (Return Line 37)	Mark the appropriate number for the refund option that the taxpayer selects:
				        2 = Paper check
				        3 = Direct deposit
				If the amount on Line 37 = 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.**
Line 55 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

Exact Placement Specifications for Form IT-540-2D

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 (62353) 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 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 38	Amount Owed: If Line 23 > Line 30, subtract Line 30 from Line 23.
Line 10 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 42	Interest – Interest Calculation worksheet, Line **5**
Line 18 Position(s) 71-77	Numeric	7	Return Line 43	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line **3**
Line 20 Position(s) 71-77	Numeric	7	Return Line 44	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line **7**
Line 22 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 45)	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 45	Underpayment Penalty for Tax Due – See Form R-210R.
Line 24	Position(s) 71-77	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines **38-45**.

Line 36	Position(s) 27-29	Numeric	3	Status of Return	Status of Return:
					      Position 27: Mark "0" if Line **36** = 0.
					                    Mark "1" if Line **36** > 0. (Credit to 2023)
					      Position 28: Mark "0" if Line **37** = 0.
					                    Mark "1" if Line **37** > 0. (Refund)
					      Position 29: Mark "0" if Line **46** = 0.
					                    Mark "1" if Line **46** > 0. (Balance Due)
					Examples: If Line 37 is $200 and Lines 36 and 46 are zero, mark "010".
					            If Line 36 is $100, Line 37 is $200, and Line 46 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 **34** = 0.
					                    Mark "1" if Line **34** > 0.
					      Position 27: Mark "0" if Line **39** = 0.
					                    Mark "1" if Line **39** > 0.
					      Position 28: Mark "0" if Line **40** = 0.
					                    Mark "1" if Line **40** > 0.
					      Position 29: Mark "0" if Line **41** = 0.
					                    Mark "1" if Line **41** > 0.
					Examples: If Lines 34, 40, and 41 are zero and Line 39 is $100, mark "0100".
					            If Line 34 is $100, Line 41 is $200, and Lines 39 and 41 are zero, mark "1001".

Line 56	Position(s) 69-78	Alphanumeric	10	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 **46** = 0, print: PO BOX 3440 If Line **46** > 0, print: PO BOX 3550
Line 60	Position(s) 35-59	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **46** = 0, print: BATON ROUGE LA 70821-3440 If Line **46** > 0, print: BATON ROUGE LA 70821-3550

Exact Placement Specifications for Form IT-540-2D

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 14 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 (62354) 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 C				
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) 71-77	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606
Line 13 Position(s) 71-77	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606
Line 20 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 2)	Enter 3-digit credit code. If not applicable, leave blank.
Line 20 Position(s) 71-77	Numeric	7	Schedule C, Line 2	Enter amount of credit allowed. See instructions.
Line 22 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 3)	Enter 3-digit credit code. If not applicable, leave blank.
Line 22 Position(s) 71-77	Numeric	7	Schedule C, Line 3	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 24 Position(s) 55-57	Numeric	3	(Nonrefundable Credit Priority 1 Code Schedule C, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 24 Position(s) 71-77	Numeric	7	Schedule C, Line 4	Enter amount of credit allowed. See instructions.
Line 26 Position(s) 55-57	Numeric	3	Nonrefundable Credit Priority 1 Code (Schedule C, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 26 Position(s) 71-77	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
Line 28 Position(s) 71-77	Numeric	7	Schedule C, Line 6	Total Nonrefundable Tax Priority 1 Credits – Add Lines **1B**, **2-5**.

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.

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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 (62355) 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 **33**
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	Louisiana Horse Rescue Association
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 15	Louisiana Coalition Against Domestic
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 16	Dreams Come True. Inc
Line 28 Position(s) 73-77	Numeric	5	Schedule D, Line 17	Sexual Trauma Awareness and Response (Star).
Line 30 Position(s) 73-77	Numeric	5	Schedule D, Line 18	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)
Line 32 Position(s) 73-77	Numeric	5	Schedule D, Line 19	Maddie's Footprints
Line 34 Position(s) 73-77	Numeric	5	Schedule D, Line 20	University of New Orleans Foundation

Printed Variable Data Fields – IT-540-2D Schedule D – continued				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 36 **Positions 73-77**	Numeric	**5**	Schedule D, Line 21	Southeastern Louisiana University Foundation
Line 40 Position(s) 71-77	Numeric	7	Schedule D, Line 22	Total Donations – Add Lines **2** – 21. This amount cannot be greater than Line **1**.

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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 (62356) 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 2A	Interest and Dividend Income from Other States
Line 11 Position(s) 69-77	Numeric	9	Schedule E, Line 2B	Recapture of START Contributions
Line 13 Position(s) 69-77	Numeric	9	Schedule E, Line 2C	Recapture of START K12 Contributions
Line 15 Position(s) 69-77	Numeric	9	Schedule E, Line 2D	ADD BACK of PASS THROUGH ENTITY LOSS
Line 17 Position(s) 69-77	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2A, 2B, 2C and 2D.
Line 21 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.
Line 21 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
Line 23 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.
Line 23 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
Line 25 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.
Line 25 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
Line 27 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D

		Field		
Printed Variable Data Fields – IT-540-2D Schedule E – continued				
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**
Line 29 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 31 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 33 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 35 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Exempt Income
Line 37 Position(s) 70-77	Numeric	8	Schedule E, Line 5	Subtract Line 5H from Line 3.
Line 43 Position(s) 13-18	Numeric	6	Louisiana State Employee Retirement Date – 02E	Louisiana State Employee Retirement Date – 02E (mmyyyy)
Line 43 Position(s) 27-32	Numeric	6	Louisiana State Employee Retirement Date Spouse – 02E	Louisiana State Employee Retirement Date – 02E(mmyyyy)
Line 46 Position(s) 13-18	Numeric	6	Louisiana State Teachers' Retirement Date- 03E	Louisiana State Teachers' Retirement Date- 03E(mmyyyy)
Line 46 Position(s) 27-32	Numeric	6	Louisiana State Teachers' Retirement Date Spouse- 03E	Louisiana State Teachers' Retirement Date Spouse- 03E(mmyyyy)
Line 49 Position(s) 13-18	Numeric	6	Federal Retirement Benefits-04E	Federal Retirement Benefits-04E(mmyyyy)
Line 49 Position(s) 27-32	Numeric	6	Federal Retirement Benefits Spouse-04E	Federal Retirement Benefits Spouse-04E(mmyyyy)
Line 54 Position(s) 13-18	Numeric	6	Other Retirement Benefits- 05E	Other Retirement Benefits- 05E(mmyyyy)
Line 54 Position(s) 27-32	Numeric	6	Other Retirement Benefits Spouse- 05E	Other Retirement Benefits Spouse- 05E(mmyyyy)

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 – 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 48.
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 (62357) 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 F				
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 11 Position(s) 71-77	Numeric	7	Schedule F, Line 1	Enter amount of credit allowed. See instructions.
Line 13 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 13 Position(s) 71-77	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.
Line 15 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 15 Position(s) 71-77	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.
Line 17 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 17 Position(s) 71-77	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
Line 19 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 19 Position(s) 71-77	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. – See instructions.
Line 21 Position(s) 54-62	Numeric	9	Schedule F, Line 5A	School Readiness Child Care Credit Directors and Staff Credit-Facility License Number

Printed Variable Data Fields – IT-540-2D Schedule F – continued				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 29 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 6)	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 29 Position(s) 71-77	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 6A	Enter the LDR State Certification Number from Form R-6135.
Line 33 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 33 Position(s) 71-77	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
Line 37 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 37 Position(s) 71-77	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
Line 39 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
Line 41 Position(s) 71-77	Numeric	7	Schedule F, Line 9	Total Refundable Priority 2 Credits – Add Lines 1-8.

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 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 8 in Position 67.
	1 positioned on Line 23 in Position 9.
	1 positioned on Line 23 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 (62358) 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 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 11 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 11 Position(s) 71-77	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 13 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 13 Position(s) 71-77	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 15 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 15 Position(s) 71-77	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 17 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 17 Position(s) 71-77	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.

		Field		
Exact Placement on Grid	**Field Type**	**Length**	**Field Name**	**Comments**
Line 19 Position(s) 55-57	Alphanumeric	3	Refundable Priority 5 Credit Code (Schedule I, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 19 Position(s) 71-77	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 21 Position(s) 71-77	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Line 1 – 5.

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

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 (62359) 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 2017 - 2021 – 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	

Printed Variable Data Fields – IT-540-2D Schedule J (Page1) – continued				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 21 Position(s) 74-77	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2017-2021 – 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 (62360) 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 J (Page 2)				
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 62350 for the 2022 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

2-D Barcode Fields for Form 2022 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 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 **62350**.
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	Provide only if the return is a joint return. Otherwise, leave blank.
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	6	Taxpayer's Mailing Address	Unit Type (use postal abbreviations such as APT, STE, FL, RM)	
20	Alphanumeric	5	Taxpayer's Mailing Address	Unit Number	
21	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)	
22	Alpha	2	Taxpayer's Mailing State	State (mailing address)	
23	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.	
24	Numeric	10	Telephone Number	Telephone Number	
25	Numeric	25	Foreign Nation	If not United States(do not abbreviate)	
26	Numeric	8	Taxable Period	Taxable Period (mmddyyyy) – Example: **12312022**	
27	Numeric	5	Form ID Number	Form ID Number -- **62350**	
28	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.	

Government Specific Data (continued)

IT-540-2D Return (Page 1) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments	
29	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.	
30	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
31	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.	
32	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
33	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
34	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
35	Numeric	8	Spouse's Date of Birth		
36	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)	
37	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	
38	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.
39	Binary	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". 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	
43	Numeric	2	Exemptions	Line 6D, Exemptions claimed	
44	Numeric	2	Dependents for Deduction for Certain Adoptions	Line 6E, Dependents for Deduction for Certain Adoptions	
45	Numeric	2	Total Exemptions	Line 6F, Total Exemptions- Subtract Line 6E from Line 6D	

IT-540-2D Return (Page 2)

Field No.	Field Type	Max. Field Length	Field Name	Comments
46	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.
47	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 **12** must be "0.") Mark "0" if federal return is required.

Field No.	Field Type	Max. Field Length	Field Name	Comments
48	Binary	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable.

Government Specific Data (continued)				
IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
49	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
50	Numeric	7	Return Line 8A	Federal Itemized Deductions
51	Numeric	7	Return Line 8B	Federal Itemized Deductions for Medical and Dental Expenses
52	Numeric	5	Return Line 8C	Federal Standard Deduction
53	Numeric	7	Return Line 8D	Excess Federal Itemized Deductions-Subtract Line 8C from Line 8B
54	Numeric	9	Return Line 9	Your Louisiana Tax Table Income
55	Numeric	8	Return Line 10	Your Louisiana Income Tax
56	Numeric	8	Return Line 11	Nonrefundable Priority 1 Credits – Schedule C, Line **6**.
57	Numeric	8	Return Line 12	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **11** from Line **10**. If result is less than zero, enter zero "0".
58	Numeric	4	Return Line 13	Louisiana Refundable Child Care Credit , Line 3
59	Numeric	4	Return Line 13A	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Page , Line 3
60	Numeric	4	Return Line 13B	Refundable Child Care Credit worksheet, Line **6**
61	Numeric	5	Return Line 14	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Page 18
62	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 14)	Number of qualified dependents who attended a **5-star** facility
63	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 14)	Number of qualified dependents who attended a **4-star** facility
64	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 14)	Number of qualified dependents who attended a **3-star** facility
65	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 14)	Number of qualified dependents who attended a **2-star** facility
66	Numeric	3	Return Line 15	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3**
67	Numeric	7	Return Line 16	Other Refundable Priority 2 Credits – Schedule F, Line **9**

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

| 68 | Numeric | 7 | Return Line 17 | Total Refundable Priority 2 Credits – Add Lines **13** and **14** through **16**. (Do not include amounts on Lines **13A** and **13B**.) |

IT-540-2D Return (Page 2) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
69	Numeric	8	Return Line 18	Tax Liability after Refundable Priority 2 Credits:
70	Numeric	7	Return Line 19	Overpayment after Refundable Priority 2 Credits:
71	Numeric	8	Return Line 20	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 21	Adjusted Louisiana Income Tax – Subtract Line **20** from Line **18**. If result is less than zero, enter "0" (zero).
73	Numeric	1	No Consumer Use Tax Indicator (Return Line 22A)	No Consumer Use Tax (must be "1" or "0"): Mark "1" if no use tax is due. Mark "0" if not applicable
74	Numeric	1	Amount Consumer Use Tax Worksheet Indicator (Return Line 22B)	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.
75	Numeric	8	Return Line 22	Consumer Use Tax
76	Numeric	8	Return Line 23	Total Income Tax and Consumer Use Tax – Add Lines **21** and 22.
77	Numeric	7	Return Line 24	Overpayment after Refundable Priority 2 Credits – Amount from Line **19**
78	Numeric	7	Return Line 25	Refundable Priority 4 Credits – Schedule I, Line **6**
79	Numeric	7	Return Line 26	Louisiana Tax Withheld for **2022**
80	Numeric	7	Return Line 27	Credit Carried Forward from **2021**
81	Numeric	7	Return Line 28	Amount of Estimated Payments for **2022**
82	Numeric	7	Return Line 29	Amount Paid with Extension Request
83	Numeric	7	Return Line 30	Total Refundable Tax Credits and Payments – Add Lines **24** – **29**.
84	Numeric	7	Return Line 31	Overpayment: - If Line **30** > Line **23**, subtract Line **23** from Line **30**
85	Binary	1	Farmer Indicator (Return Line 32)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is marked on Line **32**. Mark "0" if not applicable.
86	Numeric	7	Return Line 32	Underpayment Penalty for Estimated Tax – See Form R-210R.

87	Numeric	7	Return Line 33	Adjusted Overpayment: If Line 31 is greater than Line 32, subtract Line 32 from Line 31 and enter the balance on Line 33. If Line 32 is greater than Line 31, subtract Line 31 from Line 32, and enter the balance on Line 38.
88	Numeric	7	Return Line 34	Total Donations – Schedule D
89	Numeric	7	Return Line 35	Subtotal – Subtract Line **34** from Line **33**.

			Government Specific Data (continued)	

IT-540-2D Return (Page 3) – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
90	Numeric	7	Return Line 36	Amount of Overpayment Credited to **2023**

91	Numeric	1	Refund Option (Return Line 37)	Mark the appropriate number for the refund option that the taxpayer selects:
				  2 = Paper check
				  3 = Direct deposit
				If the amount on Line 37 = 0, leave this field blank.

92	Numeric	7	Return Line 37	Amount to be Refunded – Subtract Line **36** from Line **35**.

93	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.

94	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.

95	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
96	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
97	Numeric	7	Return Line 38	Amount Owed: - If Line 23 is greater than Line 30, subtract Line 30 from Line 23.
98	Numeric	7	Return Line 39	Additional Donation to Military Family Assistance Fund
99	Numeric	7	Return Line 40	Additional Donation to Coastal Protection and Restoration Fund
100	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
101	Numeric	7	Return Line 42	Interest
102	Numeric	7	Return Line 43	Delinquent Filing Penalty –

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

103	Numeric	7	Return Line 44	Delinquent Payment Penalty

104	Binary	1	Farmer Indicator (Return Line 45)	Farmer Indicator Box for Underpayment Penalty:
				    Mark "1" if farmer indicator box is marked on Line **46**.
				    Mark "0" if not applicable.

105	Numeric	7	Return Line 45	Underpayment Penalty for Tax Due – See Form R-210R.
106	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines **38** – **45**.

Government Specific Data (continued)

IT-540-2D Return (Page 4) – continued

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

107	Numeric	3	Status of Return	Status of Return:
				    1st Digit: Mark "0" if Line **36** = 0.
				                  Mark "1" if Line **36** > 0. (Credit to 2023)
				    2nd Digit: Mark "0" if Line **37** = 0.
				                  Mark "1" if Line **37** > 0. (Refund)
				    3rd Digit: Mark "0" if Line **46** = 0.
				                  Mark "1" if Line **46** > 0. (Balance Due)
				Examples: If Line 37 is $200 and Lines 36 and 46 are zero, mark "010".
				                 If Line 36 is $100, Line 37 is $200, and Line 46 is zero, mark "110".

108	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified):
				    1st Digit: Mark "0" if Line **34** = 0.
				                  Mark "1" if Line **34** > 0.
				    2nd Digit: Mark "0" if Line **39** = 0.
				                  Mark "1" if Line **39** > 0.
				    3th Digit: Mark "0" if Line **40** = 0.
				                  Mark "1" if Line **40** > 0.
				    4th Digit: Mark "0" if Line **41** = 0.
				                  Mark "1" if Line **41** > 0.
				Examples: If Lines 34, 40, and 41 are zero and Line 39 is $100, mark "0100".
				                  If Line 34 is $100, Line 41 is $200, and Lines 39 and 40 are zero, mark "1001".

109	Alphanumeric	10	Preparer's SSN / PTIN / FEIN	Preparer's SSN, PTIN, or FEIN (no hyphens). If not applicable, leave blank.

110	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
111	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606

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

112	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606

Government Specific Data (continued)

IT-540-2D Schedule C – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
113	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 2)	Enter 3-character credit code.
114	Numeric	7	Schedule C, Line 2	Enter amount of credit allowed. See instructions.
115	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 3)	Enter 3-character credit code.
116	Numeric	7	Schedule C, Line 3	Enter amount of credit allowed. See instructions.
117	Numeric	3	(Nonrefundable Priority 1 Credit Code Schedule C, Line 4)	Enter 3-character credit code.
118	Numeric	7	Schedule C Line 4	Enter amount of credit allowed. See instructions.
119	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-character credit code.
120	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
121	Numeric	7	Schedule C, Line 6	Total Nonrefundable Priority 1 Credits – Add Lines **1B**, **2 - 5**.

IT-540-2D Schedule D

Field No.	Field Type	Max. Field Length	Field Name	Comments
122	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line **33**
123	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
124	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
125	Numeric	5	Schedule D, Line 4	START Program
126	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
127	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
128	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
129	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
130	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
131	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
132	Numeric	5	Schedule D, Line 11	American Red Cross
133	Numeric	5	Schedule D, Line 12	Louisiana National Guard Honor Guard for Military Funerals
134	Numeric	5	Schedule D, Line 13	Louisiana State Troopers Charities, Inc.
135	Numeric	5	Schedule D, Line 14	Louisiana Horse Rescue Association

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

136	Numeric	5	Schedule D, Line 15	Louisiana Coalition Against Domestic Violence
137	Numeric	5	Schedule D, Line 16	Dreams Come True, Inc
138	Numeric	5	Schedule D, Line 17	Sexual Trauma Awareness and Response (STAR)
139	Numeric	5	Schedule D, Line 18	Louisiana State University Agricultural Center Grant Walker Educational Center
140	Numeric	5	Schedule D, Line 19	Maddie's Footprints
141	Numeric	5	Schedule D, Line 20	University of New Orleans Foundation
142	Numeric	5	Schedule D, Line 21	Southeastern Louisiana University Foundation
143	Numeric	7	Schedule D, Line 22	Total Donations – Add Lines **2** – 21. 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
144	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.
145	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 **with** a negative sign.
146	Numeric	9	Schedule E, Line 2A	Interest and Dividend Income from Other States
147	Numeric	9	Schedule E, Line 2B	Recapture of START Contributions
148	Numeric	9	Schedule E, Line 2C	Recapture of START K12 Contributions
149	Numeric	9	Schedule E, Line 2D	Add Back of Pass Through Entity Loss
150	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2A, 2B, 2C, and 2D.
151	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
152	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
153	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
154	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
155	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
156	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
157	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
158	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
159	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
160	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
161	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
162	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
163	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
164	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
165	Numeric	7	Schedule E, Line 4H	Exempt Income before Applicable Federal Tax – Add Lines 4A – 4G.
166	Numeric	8	Schedule E, Line 5	Louisiana AGI – Subtract Line 4H from Line 3. Also, enter this amount on Form IT-540, Line 7.
167	Numeric	6	Louisiana State Employee Retirement Date – 02E	Louisiana State Employee Retirement Date – 02E

168	Numeric	6	Louisiana State Employee Retirement Date Spouse – 02E	Louisiana State Employee Retirement Date Spouse – 02E
169	Numeric	6	Louisiana State Teachers' Retirement Date- 03E	Louisiana State Teachers' Retirement Date- 03E
170	Numeric	6	Louisiana State Teachers' Retirement Date Spouse- 03E	Louisiana State Teachers' Retirement Date Spouse- 03E
171	Numeric	6	Federal Retirement Benefits-04E	Federal Retirement Benefits-04E
172	Numeric	6	Federal Retirement Benefits Spouse-04E	Federal Retirement Benefits Spouse-04E
173	Numeric	6	Other Retirement Benefits- 05E	Other Retirement Benefits- 05E
174	Numeric	6	Other Retirement Benefits Spouse- 05E	Other Retirement Benefits Spouse- 05E

IT-540-2D Schedule F

Field No.	Field Type	Max. Field Length	Field Name	Comments
175	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 1)	Enter 3-character credit code.
176	Numeric	7	Schedule F, Line 1	Enter amount of credit allowed. See instructions.
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.

Government Specific Data (continued)

IT-540-2D Schedule F – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
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.
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	Numeric	9	Schedule F, Line 5A	School Readiness Credit Facility License Number
186	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code. **Note: Currently, the only valid code is "62F".**
187	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. See instructions.
188	Alphanumeric	26	Schedule F, Line 6A	Enter the LDR State Certification Number from Form R-6135.
189	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".**
190	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
191	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
192	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".**

193	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
194	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
195	Numeric	7	Schedule F, Line 9	Total Refundable Priority 2 Credits – Add Lines 1 – 8.

IT-540-2D Schedule I

Field No.	Field Type	Max. Field Length	Field Name	Comments
196	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code.
197	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
198	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code.
199	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
200	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code.
201	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
202	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code.
203	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.
204	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code.
205	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
206	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
207	Numeric	4	Schedule J, Line 1	Federal Child Care Credit
208	Numeric	4	Schedule J, Line 2	2022 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
209	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2017 - 2021 – See Nonrefundable Child Care Credit worksheet.
210	Numeric	4	Schedule J, Line 4	2022 Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
211	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **5-star** facility

212	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **4-star** facility
213	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **3-star** facility
214	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of qualified dependents who attended a **2-star** facility
215	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2017- 2021 – See Nonrefundable School Readiness Credit worksheet.
216	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-character credit code.
217	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
218	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-character credit code.
219	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
220	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-character credit code.
221	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
222	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-character credit code.
223	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.
224	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-character credit code.
225	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
226	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-character credit code.
227	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.
228	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
229	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
230	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number from Form R-6135.
231	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
232	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
233	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number from Form R-6135.
234	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
235	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
236	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number from Form R-6135.
237	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
238	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
239	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number from Form R-6135.
240	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Lines **2** – **15**.

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

IT-540-2D Louisiana Refundable Child Care Credit Worksheet

241	Numeric	8	Facility License Number	Facility License Number
242	Numeric	8	Facility License Number	Facility License Number
243	Numeric	8	Facility License Number	Facility License Number
244	Numeric	8	Facility License Number	Facility License Number
245	Numeric	8	Facility License Number	Facility License Number
246	Numeric	5	Qualified expenses you incurred and paid in 2022	Qualified expenses you incurred and paid in 2022 for person listed in column F
247	Numeric	5	Qualified expenses you incurred and paid in 2022	Qualified expenses you incurred and paid in 2022 for person listed in column F
Government Specific Data (continued)				
248	Numeric	8	Qualified expenses you incurred and paid in 2022	Qualified expenses you incurred and paid in 2022 for person listed in column F
249	Numeric	8	Qualified expenses you incurred and paid in 2022	Qualified expenses you incurred and paid in 2022 for person listed in column F
250	Numeric	8	Qualified expenses you incurred and paid in 2022	Qualified expenses you incurred and paid in 2022 for person listed in column F
251	Numeric	8	Line 4	Enter your earned income. See the definitions in the instructions.
252	Numeric	8	Line 5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled,
Trailer				
253	Indicates the end of the data file. Value is ***EOD***.			

Testing of Form IT-540-2D will begin **ASAP**. Test submissions should be sent by email to shanna.kelly@la.gov and LaSubstitute.VendorInquiries@la.gov .

If someone would like to mail the test submission, please see the address below.

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

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