

**Specifications and Test Scenarios  
for  
Form IT-540-2D (2013)**

DRAFT

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## General Requirements

The 2013 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 21 of this document and a **2-D barcode** as specified on Pages 22 through 32 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](mailto: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, scan line, and document identification numbers is **12-point Courier (10 characters per inch)**. It is requested that this font be set as the default.

**Printed Variable Data:** The printed variable data fields must be positioned exactly as specified on Pages 3 through 21 of this document and meet the following criteria:

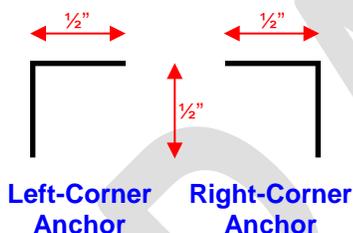
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed, 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 17 and 30 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**. The following are the numbers assigned to Form IT-540-2D:

<b>2013 Return / Schedule / Worksheet</b>	<b>Doc ID No.</b>
IT-540-2D Return, Page 1 .....	6459
IT-540-2D Return, Page 2 .....	6460
IT-540-2D Return, Page 3 .....	6461
IT-540-2D Return, Page 4 .....	6462
IT-540-2D Schedule D .....	6463
IT-540-2D Schedule E .....	6464
IT-540-2D Schedule F and H .....	6465
IT-540-2D Schedule G .....	6466
IT-540-2D School Expense Deduction Worksheet .....	6407
IT-540-2D Refundable Child Care Credit Worksheet .....	6411
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	6412

**Registration Marks:** Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3, 4, 7, 9, 12, 15, 17, 19, and 20 of this document. These marks must be printed as follows:

**Anchors:** Print a 2-point 1/2" horizontal line and a 2-point 1/2" vertical line as illustrated below.



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



**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:

<b>2013 Return / Schedule / Worksheet</b>	<b>Barcode</b>
IT-540-2D Return, Page 1 .....	6459
IT-540-2D Return, Page 2 .....	6460
IT-540-2D Return, Page 3 .....	6461
IT-540-2D Return, Page 4 .....	6462
IT-540-2D Schedule D .....	6463
IT-540-2D Schedule E .....	6464
IT-540-2D Schedule F and H .....	6465
IT-540-2D Schedule G .....	6466
IT-540-2D School Expense Deduction Worksheet .....	6407
IT-540-2D Refundable Child Care Credit Worksheet .....	6411
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	6412

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

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

- 2013 Louisiana School Expense Deduction Worksheet
- 2013 Louisiana Refundable Child Care Credit Worksheet
- 2013 Louisiana Refundable School Readiness Credit Worksheet / 2013 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:

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

- Left-Corner Anchor:** none
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points:** none

**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 62 in Positions 74-77. The following numbers must be use on the worksheets:

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540-2D School Expense Deduction Worksheet .....	6407
IT-540-2D Refundable Child Care Credit Worksheet .....	6411
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	6412

**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:

**Left-Corner Anchors (2):** 1 positioned 1/2" from the left edge and 3" from the top edge.  
1 positioned 1/2" from the left edge and 1/2" from the bottom edge.

**Right-Corner Anchors (2):** 1 positioned 1/2" from the right edge and 3" from the top edge.  
1 positioned 1/2" from the right edge and 1-3/16" from the bottom edge.

**Reference Points (2):** 1 positioned on Line 34 in Position 25.  
1 positioned on Line 58 in Position 49.

**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
- 1-1/4" from the bottom edge.

**Document Identification Number:** The document identification number (6459) must be printed as specified on Page 2 of this document and positioned on Line 59 in Positions 74-77.

**Scan Line:** The scan line must be printed on Line 63 in Positions 11 through 76. A layout of the scan line is as follows:

AAAAB---CCCCCCCCD-EEE--FFFFFFF-GGGGGGGG-HHHHHHHHI-JJJJJJJJK-L

A = Document identification number (4 digits), which is 6459.

B = Check digit (1 digit) for the document identification number, which (in this case) is 2.

C = Primary social security number (9 digits).

D = Check digit (1 digit) for the primary social security number.

E = Tax type code, which is either 663 (balance due Louisiana—Line 46 > 0) or 664 (no balance due Louisiana—Line 46 = 0).

F = Taxable period (8 digits—mmddyyyy), which is 12312013 for the 2013 tax year.

G = This field (8 digits) is an open field, which is all zeros—00000000.

H = Secondary social security number (9 digits)—**joint and separate returns**. If not applicable, zero-fill this field.

I = Check digit (1 digit) for the secondary social security number.

J = Amount of payment (10 digits--\$\$\$\$\$\$). Zero-fill blank data area.

K = Check digit (1 digit) for the amount of payment.

L = Check digit (1 digit) for Fields C, D, E, F, G, H, I, J, AND K.

- = Blank space.

**NOTE:** The **check digits** contained in the scan line are derived using the Modulus 10 self-check digit computation found on Page 33 of this document.

**Example 1:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Balance Due (Return Line 46) = \$1,450.00

Scan line should be:

64592 5671023454 663 12312013 00000000 3432134348 00001450006 3

**Example 2:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Refund Due (Return Line 35) = \$225.00..... Thus, Return Line 46 should be equal to zero.

Scan line should be:

64592 5671023454 664 12312013 00000000 3432134348 00000000000 2

**Example 3:** Primary social security number = 567-10-2345  
 Secondary social security number = 343-21-3434  
 Overpayment (Return Line 33) = \$0.00  
 Balance Due (Return Line 46) = \$0.00

Scan line should be:

64592 5671023454 664 12312013 00000000 3432134348 00000000000 2

**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 <b>must</b> appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number <b>must</b> 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

Printed Variable Data Fields – IT-540-2D Return (Page 1) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.	
Line 8 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 10 Position(s) 12	Alpha	1	Decedent Filing Indicator		
Line 12 Position(s) 12	Alpha	1	Spouse Decedent Indicator		
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator		
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator		
Line 17 Position(s) 26-33	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
Line 17 Position(s) 57-64	Numeric	8	Spouse's Date of Birth		
Line 24 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	Number of exemptions marked on Lines 6A and 6B	
Line 24 Position(s) 79	Numeric	1	Total of 6A & 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:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (3):**  
 1 positioned on Line 5 in Position 26.  
 1 positioned on Line 41 in Position 38.  
 1 positioned on Line 61 in Position 22.

**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 (6460) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 10 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). <b>If not applicable, leave blank.</b>
Line 10 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. <b>Note:</b> If a federal return is not required, print "0" (zero) on Lines <b>7 – 16</b> .
Line 13 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. <b>Note:</b> If Schedule E Lines <b>1</b> and <b>5C</b> are the same amount, Schedule E should not be filed.)
Line 13 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
Line 16 Position(s) 71-77	Numeric	7	Return Line 8A	Federal Itemized Deductions
Line 18 Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction
Line 20 Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line <b>8B</b> from Line <b>8A</b> .

If there are no itemized deductions, print "0" in all 3 fields.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 22 Position(s) 55	Alpha	1	Federal Disaster Credit 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 22 Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax
Line 24 Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines <b>8C</b> and <b>9</b> from Line <b>7</b> . If result is less than zero, enter zero “0”.
Line 26 Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
Line 29 Position(s) 74-77	Numeric	4	Return Line 12A	Federal Child Care Credit
Line 31 Position(s) 74-77	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
Line 33 Position(s) 74-77	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
Line 36 Position(s) 74-77	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
Line 37 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a <b>5-star</b> facility
Line 37 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a <b>4-star</b> facility
Line 37 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a <b>3-star</b> facility
Line 37 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a <b>2-star</b> facility
Line 39 Position(s) 74-77	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
Line 41 Position(s) 74-77	Numeric	4	Return Line 13	Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by \$25.
Line 43 Position(s) 70-77	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line <b>11</b>
Line 45 Position(s) 70-77	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines <b>12B</b> – <b>14</b> .
Line 48 Position(s) 70-77	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line <b>15</b> from Line <b>11</b> . If the result is less than zero, enter zero “0”.
Line 50 Position(s) 32	Alpha	1	Consumer Use Tax Indicator—No use tax due.	<b>One or the other of these indicators must be marked.</b> 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 50 Position(s) 42	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.	
Line 50 Position(s) 70-77	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line <b>2</b>
Line 52 Position(s) 70-77	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines <b>16</b> and <b>17</b> .
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. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW

## 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:

**Left-Corner Anchors (2):** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (3):**  
 1 positioned on Line 20 in Position 36.  
 1 positioned on Line 32 in Position 52.  
 1 positioned on **Line 62** in **Position 61**.

**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 (**6461**) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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) 74-77	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
Line 10 Position(s) 74-77	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line 3
Line 12 Position(s) 74-77	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line 6
Line 15 Position(s) 73-77	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
Line 16 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a <b>5-star</b> facility
Line 16 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a <b>4-star</b> facility
Line 16 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a <b>3-star</b> facility
Line 16 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a <b>2-star</b> facility

Use "0"  
(zero) as  
the  
default.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 18 Position(s) 75-77	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line <b>3</b>
Line 20 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
Line 22 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line <b>7</b>
Line 25 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for <b>2013</b>
Line 27 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from <b>2012</b>
Line 29 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 29 Position(s) 71-77	Numeric	7	Return Line 26	Amount of Estimated Payments for <b>2013</b>
Line 31 Position(s) 71-77	Numeric	7	Return Line 27	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 28	Total Refundable Tax Credits and Payments – Add Lines <b>19</b> and <b>20 – 27</b> . (Do not include Lines <b>19A</b> and <b>19B</b> .)
Line 36 Position(s) 71-77	Numeric	7	Return Line 29	Overpayment: - If Line <b>28</b> = Line <b>18</b> , print “0” (zero) on Lines <b>29 – 36</b> and go to Line <b>37</b> . - If Line <b>28</b> > Line <b>18</b> , subtract Line <b>18</b> from Line <b>28</b> and print result here. - If Line <b>28</b> < Line <b>18</b> , print “0” (zero) on Lines <b>29 – 35</b> and go to Line <b>36</b> .
Line 38 Position(s) 59	Alpha	1	Farmer Indicator (Return Line 30)	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 30	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 40 Position(s) 71-77	Numeric	7	Return Line 31	Adjusted Overpayment: - If Line <b>30</b> = Line <b>29</b> , print “0” (zero) on Lines <b>31 – 36</b> and go to Line <b>37</b> . - If Line <b>30</b> > Line <b>29</b> , print “0” (zero) on Lines <b>31 – 35</b> and go to Line <b>36</b> . - If Line <b>30</b> < Line <b>29</b> , subtract Line <b>30</b> from Line <b>29</b> and print result here.
Line 42 Position(s) 71-77	Numeric	7	Return Line 32	Total Donations – Schedule D, Line <b>26</b> (Must not be greater than Line <b>31</b> .)
Line 45 Position(s) 71-77	Numeric	7	Return Line 33	Subtotal – Subtract Line <b>32</b> from Line <b>31</b> .
Line 47 Position(s) 71-77	Numeric	7	Return Line 34	Amount Credited to <b>2014</b>
Line 50 Position(s) 59	Numeric	1	Refund Option (Return Line 35)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit <b>If not applicable, leave blank.</b>
Line 50 Position(s) 71-77	Numeric	7	Return Line 35	Amount to be Refunded – Subtract Line <b>34</b> from Line <b>33</b> .
Line 56 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. <b>If not applicable, leave blank.</b>
Line 56 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. <b>If not applicable, leave blank.</b>

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 56 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. <b>If not applicable, leave blank.</b>
Line 56 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. <b>If not applicable, leave blank.</b>
Line 58 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>
Line 58 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>
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. <b>Punctuation and hyphens should be omitted.</b> 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:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):**  
1 positioned on Line 16 in Position 50.  
1 positioned on Line 60 in Position 23.

**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 (6462) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 36	Amount Owed: - If Line 28 < Line 18, subtract Line 28 from Line 18 and print result here. - If Line 30 > Line 29, subtract Line 29 from Line 30 and print result here. - If Line 33 > 0, print "0" (zero) on Lines 36 – 46. - If Line 33 = 0, print "0" (zero) here and go to Line 37.
Line 10 Position(s) 71-77	Numeric	7	Return Line 37	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 38	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 16 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to Louisiana Food Bank Association
Line 18 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
Line 20 Position(s) 71-77	Numeric	7	Return Line 42	Interest – Interest Calculation worksheet, Line 5

## 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 43	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line 7
Line 24 Position(s) 71-77	Numeric	7	Return Line 44	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line 7
Line 26 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.
Line 26 Position(s) 71-77	Numeric	7	Return Line 45	Underpayment Penalty for Tax Due – See Form R-210R.
Line 28 Position(s) 71-77	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines 36 – 45.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 34 = 0. Mark "1" if Line 34 > 0. (Credit to 2014) Position 28: Mark "0" if Line 35 = 0. Mark "1" if Line 35 > 0. (Refund) Position 29: Mark "0" if Line 46 = 0. Mark "1" if Line 46 > 0. (Balance Due) Examples: If Line 35 is \$200 and Lines 34 and 46 are zero, mark "010". If Line 34 is \$100, Line 35 is \$200, and Line 46 is zero, mark "110".
Line 43 Position(s) 24-29	Numeric	6	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 24: Mark "0" if Line 32 = 0. Mark "1" if Line 32 > 0. Position 25: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. Position 26: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 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 32, 38, 39, 40, and 41 are zero and Line 38 is \$100, mark "010000". If Line 32 is \$100, Line 40 is \$200, and Lines 37, 38, 39, and 41 are zero, mark "100010".
Line 54 Position(s) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 55 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. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW_

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 55 Position(s) 21-24	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
Line 58 Position(s) 75-78	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
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 – 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:

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):**  
 1 positioned on Line 14 in Position 52.  
 1 positioned on Line 46 in Position 54.

**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 (6463) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 31
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	SNAP Fraud and Abuse Detection and Prevention Fund
Line 24 Position(s) 35-39	Numeric	5	Schedule D, Line 5	START Program
Line 26 Position(s) 35-39	Numeric	5	Schedule D, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D, Line 7	Louisiana Prostate Cancer Trust Fund
Line 30 Position(s) 35-39	Numeric	5	Schedule D, Line 8	Louisiana Animal Welfare Commission
Line 32 Position(s) 35-39	Numeric	5	Schedule D, Line 9	National Lung Cancer Partnership
Line 34 Position(s) 35-39	Numeric	5	Schedule D, Line 10	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 36 Position(s) 35-39	Numeric	5	Schedule D, Line 11	Louisiana Food Bank Association
Line 38 Position(s) 35-39	Numeric	5	Schedule D, Line 12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 40 Position(s) 35-39	Numeric	5	Schedule D, Line 13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 18 Position(s) 73-77	Numeric	5	Schedule D, Line 14	Louisiana Association of United Ways / LA 2-1-1

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 20 Position(s) 73-77	Numeric	5	Schedule D, Line 15	Center of Excellence for Autism Spectrum Disorder
Line 22 Position(s) 73-77	Numeric	5	Schedule D, Line 16	Alliance for the Advancement of End of Life Care
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 17	American Red Cross
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 18	New Opportunities Waiver Fund
Line 28 Position(s) 73-77	Numeric	5	Schedule D, Line 19	Friends of Palmetto Island State Park
Line 30 Position(s) 73-77	Numeric	5	Schedule D, Line 20	Dreams Come True
Line 32 Position(s) 73-77	Numeric	5	Schedule D, Line 21	Louisiana Coalition Against Domestic Violence, Inc.
Line 34 Position(s) 73-77	Numeric	5	Schedule D, Line 22	Decorative Lighting on the Crescent City Connection
Line 36 Position(s) 73-77	Numeric	5	Schedule D, Line 23	Operation and Maintenance of the New Orleans Ferries
Line 38 Position(s) 73-77	Numeric	5	Schedule D, Line 24	Louisiana National guard Honor Guard for Military Funerals
Line 40 Position(s) 73-77	Numeric	5	Schedule D, Line 25	Bastion Community of Resilience
Line 43 Position(s) 71-77	Numeric	7	Schedule D, Line 26	Total Donations – Add Lines 2 – 25. This amount cannot be greater than Line 1.

## 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:

- Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 2-5/16" from the top edge.
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points (2):**  
 1 positioned on Line 11 in Position 48.  
 1 positioned on Line 38 in Position 49.

**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 (6464) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 <b>without</b> 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 3	Total – Add Lines 1, 2, and 2A.
Line 18 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.
Line 18 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
Line 20 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.
Line 20 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
Line 22 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.
Line 22 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 24 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.
Line 24 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
Line 26 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 26 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 28 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 30 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 32 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
Line 34 Position(s) 71-77	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
Line 36 Position(s) 71-77	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
Line 38 Position(s) 71-77	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
Line 40 Position(s) 70-77	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Wage Expense Adjustment
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 – IT-540-2D Schedule F and H

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

**Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1/2" from the top edge.

**Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.

**Reference Points (2):**  
1 positioned on Line 7 in Position 51.  
1 positioned on Line 37 in Position 55.

**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 (6465) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 and H**

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	Fees for noncommercial Louisiana hunting and fishing licenses
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable 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	Additional Refundable Credit, Line 2
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable 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	Additional Refundable Credit, Line 3
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable 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	Additional Refundable Credit, Line 4
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable 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	Additional Refundable Credit, Line 5
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable 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	Additional Refundable Credit, Line 6
Line 37 Position(s) 71-77	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Line 51 Position(s) 71-77	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability
Line 53 Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 55 Position(s) 71-77	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.

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

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

- Left-Corner Anchor:** 1 positioned 1/2" from the left edge and 1-7/8" from the top edge.
- Right-Corner Anchor:** 1 positioned 1/2" from the right edge and 1/2" from the bottom edge.
- Reference Points (2):**  
 1 positioned on Line 18 in Position 51.  
 1 positioned on Line 47 in Position 59.

**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 (6466) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 74-77.

**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 G**

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	Schedule G, Line 1	Credit for Taxes Paid to Other States
Line 13 Position(s) 79-80	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
Line 17 Position(s) 74-77	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by \$100.
Line 23 Position(s) 72-77	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
Line 25 Position(s) 72-77	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 40%.
Line 28 Position(s) 71-77	Numeric	7	Schedule G, Line 4A	Certain Federal Tax Credits
Line 30 Position(s) 76-77	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
Line 35 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule G, Line 5	Additional Nonrefundable Credit, Line 5
Line 37 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 37 Position(s) 71-77	Numeric	7	Schedule G, Line 6	Additional Nonrefundable Credit, Line 6
Line 39 Position(s) 57-59	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 39 Position(s) 71-77	Numeric	7	Schedule G, Line 7	Additional Nonrefundable Credit, Line 7
Line 41 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 41 Position(s) 71-77	Numeric	7	Schedule G, Line 8	Additional Nonrefundable Credit, Line 8

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 43 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 43 Position(s) 71-77	Numeric	7	Schedule G, Line 9	Additional Nonrefundable Credit, Line 9
Line 45 Position(s) 57-59	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 45 Position(s) 71-77	Numeric	7	Schedule G, Line 10	Additional Nonrefundable Credit, Line 10
Line 47 Position(s) 71-77	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.

**NOTE:** There are additional printed variable data fields on Schedule G 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 35-43 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.
- 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 6360 for the 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 24 through 32 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. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**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 IT-540-2D

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T1</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) 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 <b>LA</b> .
4	Numeric	4	Description	Value is <b>6459</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Variable	Variable	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
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 <b>married filing jointly</b> and <b>married filing separately</b> . 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 – Example: <b>12312013</b>
24	Numeric	4	Form ID Number	Form ID Number -- <b>6459</b>
25	Numeric	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
26	Numeric	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. 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	
27	Numeric	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
28	Numeric	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
29	Numeric	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
30	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.	
31	Numeric	8	Spouse's Date of Birth		
32	Numeric	1	Filing Status		
33	Numeric	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	<b>NOTE:</b> Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.
34	Numeric	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	
35	Numeric	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.	
36	Numeric	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	
37	Numeric	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.	
38	Numeric	2	Dependents	Line 6C, total number of dependents	
39	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	
40	Numeric	5	W-2 Wages	If "1" is marked in Field 41, enter the wages from the W-2(s). Leave blank if not applicable.	
41	Numeric	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 15 must be left blank and Line 16 must be "0.") Mark "0" if not applicable.	
42	Numeric	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.)	
43	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)	
44	Numeric	7	Return Line 8A	Federal Itemized Deductions	
45	Numeric	5	Return Line 8B	Federal Standard Deduction	
46	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.	

## Government Specific Data (continued)

IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
47	Numeric	1	Federal Disaster Credit Indicator	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 9). Mark "0" if not applicable.
48	Numeric	8	Return Line 9	Federal Income Tax
49	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines <b>8C</b> and <b>9</b> from Line <b>7</b> .
50	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
51	Numeric	4	Return Line 12A	Federal Child Care Credit
52	Numeric	4	Return Line 12B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
53	Numeric	4	Return Line 12C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
54	Numeric	4	Return Line 12D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
55	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 12D)	Number of dependents who attended a <b>5-star</b> facility
56	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 12D)	Number of dependents who attended a <b>4-star</b> facility
57	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 12D)	Number of dependents who attended a <b>3-star</b> facility
58	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 12D)	Number of dependents who attended a <b>2-star</b> facility
59	Numeric	4	Return Line 12E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
60	Numeric	4	Return Line 13	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by \$25.
61	Numeric	8	Return Line 14	Other Nonrefundable Tax Credits – Schedule G, Line <b>11</b>
62	Numeric	8	Return Line 15	Total Nonrefundable Tax Credits – Add Lines <b>12B</b> – <b>14</b> .
63	Numeric	8	Return Line 16	Adjusted Louisiana Income Tax – Subtract Line <b>15</b> from Line <b>11</b> .
64	Numeric	1	Consumer Use Tax Indicator	Consumer Use Tax (must be "1" or "2"): Mark "1" if no use tax due. Mark "2" if amount from worksheet.
65	Numeric	8	Return Line 17	Consumer Use Tax worksheet, Line <b>2</b>
66	Numeric	8	Return Line 18	Total Income Tax and Consumer Use Tax – Add Lines <b>16</b> and <b>17</b> .
IT-540-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
67	Numeric	4	Return Line 19	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
68	Numeric	4	Return Line 19A	Refundable Child Care Credit worksheet, Line <b>3</b>
69	Numeric	4	Return Line 19B	Refundable Child Care Credit worksheet, Line <b>6</b>

## Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
70	Numeric	5	Return Line 20	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
71	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 20)	Number of dependents who attended a <b>5-star</b> facility
72	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 20)	Number of dependents who attended a <b>4-star</b> facility
73	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 20)	Number of dependents who attended a <b>3-star</b> facility
74	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 20)	Number of dependents who attended a <b>2-star</b> facility
75	Numeric	3	Return Line 21	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line <b>3</b>
76	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F, Line <b>7</b>
78	Numeric	7	Return Line 24	Louisiana Tax Withheld for <b>2013</b>
79	Numeric	7	Return Line 25	Credit Carried Forward from <b>2012</b>
<del>80</del>	<del>Numeric</del>	<del>7</del>	<del>Return Line 26</del>	<del>Paid by Composite Partnership Filing</del>
<b>80</b>	Numeric	7	<b>Return Line 26</b>	Amount of Estimated Payments for <b>2013</b>
<b>81</b>	Numeric	7	<b>Return Line 27</b>	Amount Paid with Extension Request
<b>82</b>	Numeric	7	<b>Return Line 28</b>	Total Refundable Tax Credits and Payments – Add Lines <b>19</b> and <b>20</b> – <b>27</b> . (Do not include Lines <b>19A</b> and <b>19B</b> .)
<b>83</b>	Numeric	7	<b>Return Line 29</b>	Overpayment: <ul style="list-style-type: none"> <li>- If Line <b>28</b> = Line <b>18</b>, mark “0” (zero) on Lines <b>29</b> – <b>36</b> and go to Line <b>37</b>.</li> <li>- If Line <b>28</b> &gt; Line <b>18</b>, subtract Line <b>18</b> from Line <b>28</b>. Enter here.</li> <li>- If Line <b>28</b> &lt; Line <b>18</b>, mark “0” (zero) on Lines <b>29</b> – <b>35</b> and go to Line <b>36</b>.</li> </ul>
<b>84</b>	Numeric	1	Farmer Indicator ( <b>Return Line 30</b> )	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line <b>30</b> . Mark “0” if not applicable.
<b>85</b>	Numeric	7	<b>Return Line 30</b>	Underpayment Penalty for Estimated Tax – See Form R-210R.
<b>86</b>	Numeric	7	<b>Return Line 31</b>	Adjusted Overpayment: <ul style="list-style-type: none"> <li>- If Line <b>30</b> = Line <b>29</b>, mark “0” (zero) on Lines <b>31</b> – <b>36</b> and go to Line <b>37</b>.</li> <li>- If Line <b>30</b> &gt; Line <b>29</b>, mark “0” (zero) on Lines <b>31</b> – <b>35</b> and go to Line <b>36</b>.</li> <li>- If Line <b>30</b> &lt; Line <b>29</b>, subtract Line <b>30</b> from Line <b>29</b>. Enter here.</li> </ul>
<b>87</b>	Numeric	7	<b>Return Line 32</b>	Total Donations – Schedule D, Line <b>26</b>
<b>88</b>	Numeric	7	<b>Return Line 33</b>	Subtotal – Subtract Line <b>32</b> from Line <b>31</b> .
<b>89</b>	Numeric	7	<b>Return Line 34</b>	Amount Credited to <b>2014</b>
<b>90</b>	Numeric	1	Refund Option ( <b>Return Line 35</b> )	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check <b>3 = Direct deposit</b> <b>If not applicable, leave blank.</b>
<b>91</b>	Numeric	7	<b>Return Line 35</b>	Amount to be Refunded – Subtract Line <b>34</b> from Line <b>33</b> .

## Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
92	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark “1” if checking. Mark “2” if savings. <b>If not applicable, leave blank.</b>
93	Numeric	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. <b>If not applicable, leave blank.</b>
94	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>
95	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>
IT-540-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
96	Numeric	7	Return Line 36	Amount Owed: - If Line 28 < Line 18, subtract Line 28 from Line 18. Enter here. - If Line 30 > Line 29, subtract Line 29 from Line 30. Enter here. - If Line 33 > 0, enter “0” on Lines 36 – 46. - If Line 33 = 0, enter “0” here and go to Line 37.
97	Numeric	7	Return Line 37	Additional Donation to Military Family Assistance Fund
98	Numeric	7	Return Line 38	Additional Donation to Coastal Protection and Restoration Fund
99	Numeric	7	Return Line 39	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
100	Numeric	7	Return Line 40	Additional Donation to Louisiana Food Bank Association
101	Numeric	7	Return Line 41	<b>Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund</b>
102	Numeric	7	Return Line 42	Interest – Interest Calculation worksheet, Line 5
103	Numeric	7	Return Line 43	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
104	Numeric	7	Return Line 44	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
105	Numeric	1	Farmer Indicator (Return Line 45)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line 45. Mark “0” if not applicable.
106	Numeric	7	Return Line 45	Underpayment Penalty for Tax Due – See Form R-210R.
107	Numeric	7	Return Line 46	Balance Due Louisiana – Add Lines 36 – 45.
108	Numeric	3	Status of Return	Status of Return: 1 <sup>st</sup> Digit: Mark “0” if Line 34 = 0. Mark “1” if Line 34 > 0. (Credit to 2014) 2 <sup>nd</sup> Digit: Mark “0” if Line 35 = 0. Mark “1” if Line 35 > 0. (Refund) 3 <sup>rd</sup> Digit: Mark “0” if Line 46 = 0. Mark “1” if Line 46 > 0. (Balance Due) Examples: If Line 35 is \$200 and Lines 34 and 46 are zero, mark “010”. If Line 34 is \$100, Line 35 is \$200, and Line 46 is zero, mark “110”.

## Government Specific Data (continued)

IT-540-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
109	Numeric	6	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 <sup>st</sup> Digit: Mark "0" if Line 32 = 0. Mark "1" if Line 32 > 0. 2 <sup>nd</sup> Digit: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. 3 <sup>rd</sup> Digit: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. 4 <sup>th</sup> Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. 5 <sup>th</sup> Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. 6 <sup>th</sup> Digit: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. Examples: If Lines 32, 38, 39, 40, and 41 are zero and Line 37 is \$100, mark "010000". If Line 32 is \$100, Line 39 is \$200, and Lines 37, 38, 40, and 41 are zero, mark "100100".
110	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. 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. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW
112	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
113	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
IT-540-2D Schedule D				
Field No.	Field Type	Max. Field Length	Field Name	Comments
114	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line 31
115	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
116	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
117	Numeric	5	Schedule D, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
118	Numeric	5	Schedule D, Line 5	START Program
119	Numeric	5	Schedule D, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
120	Numeric	5	Schedule D, Line 7	Louisiana Prostate Cancer Trust Fund
121	Numeric	5	Schedule D, Line 8	Louisiana Animal Welfare Commission
122	Numeric	5	Schedule D, Line 9	National Lung Cancer Partnership
123	Numeric	5	Schedule D, Line 10	Louisiana Chapter of the National Multiple Sclerosis Society Fund

## Government Specific Data (continued)

IT-540-2D Schedule D – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
124	Numeric	5	Schedule D, Line 11	Louisiana Food Bank Association
125	Numeric	5	Schedule D, Line 12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
126	Numeric	5	Schedule D, Line 13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
127	Numeric	5	Schedule D, Line 14	Louisiana Association of United Ways / LA 2-1-1
128	Numeric	5	Schedule D, Line 15	Center of Excellence for Autism Spectrum Disorder
129	Numeric	5	Schedule D, Line 16	Alliance for the Advancement of End of Life Care
130	Numeric	5	Schedule D, Line 17	American Red Cross
131	Numeric	5	Schedule D, Line 18	New Opportunities Waiver Fund
132	Numeric	5	Schedule D, Line 19	Friends of Palmetto Island State Park
133	Numeric	5	Schedule D, Line 20	Dreams Come True, Inc.
134	Numeric	5	Schedule D, Line 21	Louisiana Coalition Against Domestic Violence, Inc.
135	Numeric	5	Schedule D, Line 22	Decorative Lighting on the Crescent City Connection
136	Numeric	5	Schedule D, Line 23	Operation and Maintenance of the New Orleans Ferries
137	Numeric	5	Schedule D, Line 24	Louisiana National Guard Honor Guard for Military Funerals
138	Numeric	5	Schedule D, Line 25	Bastion Community of Resilience
139	Numeric	7	Schedule D, Line 26	Total Donations – Add Lines 2 – 25. This amount cannot be more than Line 1.
IT-540-2D Schedule E				
Field No.	Field Type	Max. Field Length	Field Name	Comments
140	Alpha	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.
141	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 <b>without</b> a negative sign or parentheses and mark “1” in <b>Field 140</b> .
142	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
143	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
144	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
145	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
146	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
147	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
148	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
149	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
150	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
151	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
152	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
153	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
154	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
155	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
156	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
157	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
158	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G

**Government Specific Data (continued)****IT-540-2D Schedule E – continued**

Field No.	Field Type	Max. Field Length	Field Name	Comments
159	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code.
160	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
161	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
162	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
163	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
164	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Wage Expense Adjustment
165	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
166	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.
167	Numeric	5	Schedule F, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses

**Government Specific Data (continued)****IT-540-2D Schedule F and H**

Field No.	Field Type	Max. Field Length	Field Name	Comments
168	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
169	Numeric	7	Schedule F, Line 2	Additional Refundable Credit, Line 2
170	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
171	Numeric	7	Schedule F, Line 3	Additional Refundable Credit, Line 3
172	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
173	Numeric	7	Schedule F, Line 4	Additional Refundable Credit, Line 4
174	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
175	Numeric	7	Schedule F, Line 5	Additional Refundable Credit, Line 5
176	Alphanumeric	3	Refundable Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
177	Numeric	7	Schedule F, Line 6	Additional Refundable Credit, Line 6
178	Numeric	7	Schedule F, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
179	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability
180	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
181	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.

**IT-540-2D Schedule G**

Field No.	Field Type	Max. Field Length	Field Name	Comments
182	Numeric	7	Schedule G, Line 1	Credit for Taxes Paid to Other States
183	Numeric	2	Schedule G, Line 2D	Total Number of Qualifying Individuals
184	Numeric	4	Schedule G, Line 2E	Multiply Line 2D by \$100.
185	Numeric	6	Schedule G, Line 3A	Value of Computer/Technological Equipment Donated
186	Numeric	6	Schedule G, Line 3B	Multiply Line 3A by 40%.
187	Numeric	7	Schedule G, Line 4A	Certain Federal Tax Credits
188	Numeric	2	Schedule G, Line 4B	Multiply Line 4A by 10%. (Limited to \$25)
189	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 5)	Enter 3-character credit code.
190	Numeric	7	Schedule G, Line 5	Additional Nonrefundable Credit, Line 5
191	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 6)	Enter 3-character credit code.
192	Numeric	7	Schedule G, Line 6	Additional Nonrefundable Credit, Line 6

**Government Specific Data (continued)**

<b>IT-540-2D Schedule G – continued</b>				
<b>Field No.</b>	<b>Field Type</b>	<b>Max. Field Length</b>	<b>Field Name</b>	<b>Comments</b>
193	Numeric	3	(Nonrefundable Credit Code Schedule G, Line 7)	Enter 3-character credit code.
194	Numeric	7	Schedule G, Line 7	Additional Nonrefundable Credit, Line 7
195	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 8)	Enter 3-character credit code.
196	Numeric	7	Schedule G, Line 8	Additional Nonrefundable Credit, Line 8
197	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 9)	Enter 3-character credit code.
198	Numeric	7	Schedule G, Line 9	Additional Nonrefundable Credit, Line 9
199	Numeric	3	Nonrefundable Credit Code (Schedule G, Line 10)	Enter 3-character credit code.
200	Numeric	7	Schedule G, Line 10	Additional Nonrefundable Credit, Line 10
201	Numeric	7	Schedule G, Line 11	Total Nonrefundable Tax Credits – Add Lines 1, 2E, 3B, 4B, and 5 – 10.
<b>Trailer</b>				
202	Indicates the end of the data file. Value is *EOD*.			

**Modulus 10 Self-check Digit Computation:**

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

**Example:**

Base Number	4 9 9 8 6 5 5 9
Right most position and every other position	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits in the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add.	(1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8
Sum	57
Next higher number ending in zero	60
Subtract.	60-57
Self-check digit	3

**Submission of Test Samples:**

Substitute forms must be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution. Only **hardcopy samples** are accepted for testing. The test samples of Form IT-540-2D must use the scenarios that are found on Pages 35 through ? of this document. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540-2D will begin ?. All test documents must be submitted to the department on or before December 30, 2013. Test submissions should be sent to:

Attention: Forms Management Unit  
Public Affairs Division, 7<sup>th</sup> Floor  
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:

E-mail: [SubFormInquiries@LA.gov](mailto:SubFormInquiries@LA.gov) or  
FAX: (225) 231-6220

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(Test scenarios will be inserted here.)

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