LOUISIANA
DEPARTMENT of REVENUE

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

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LOUISIANA DEPARTMENT of REVENUE

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

General Requirements

The 2013 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 19 of this document and a **2-D barcode** as specified on Pages 20 through 29 of this document. All 4 pages of the return and any applicable schedules and/or worksheets must be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

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

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

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

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 19 of this document and meet the following criteria:

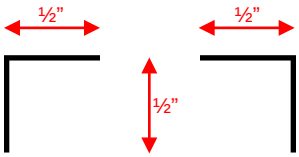
- 12-point Courier font (10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar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

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

2013 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	6490
IT-540B-2D Return, Page 2	6491
IT-540B-2D Return, Page 3	6492
IT-540B-2D Return, Page 4	6493
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	6494
IT-540B-2D Schedule D-NR	6495
IT-540B-2D Schedule F-NR and H-NR	6496
IT-540B-2D Schedule G-NR	6497
IT-540B-2D School Expense Deduction Worksheet	6476
IT-540B-2D Refundable Child Care Credit Worksheet	6480
IT-540B-2D Refundable School Readiness Credit Worksheet	6481

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, and 18 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.



Left-Corner Anchor **Right-Corner Anchor**

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:

2013 Return / Schedule / Worksheet	Barcode
IT-540B-2D Return, Page 1	6490
IT-540B-2D Return, Page 2	6491
IT-540B-2D Return, Page 3	6492
IT-540B-2D Return, Page 4	6493
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	6494
IT-540B-2D Schedule D-NR	6495
IT-540B-2D Schedule F-NR and H-NR	6496
IT-540B-2D Schedule G-NR	6497
IT-540B-2D School Expense Deduction Worksheet	6476
IT-540B-2D Refundable Child Care Credit Worksheet	6480
IT-540B-2D Refundable School Readiness Credit Worksheet	6481

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

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

2013 Nonresident and Part-Year Resident (NPR) Worksheet
2013 Louisiana School Expense Deduction Worksheet
2013 Louisiana Refundable Child Care Credit Worksheet
2013 Louisiana Refundable School Readiness Credit Worksheet

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

Registration Marks: 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:

Worksheet	Doc ID No.
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	6494
IT-540B-2D School Expense Deduction Worksheet	6476
IT-540B-2D Refundable Child Care Credit Worksheet	6480
IT-540B-2D Refundable School Readiness Credit Worksheet	6481

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

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

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

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 (6490) must be printed as specified on Page 2 and positioned on Line 58 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---CCCCCCCCCD-EEE--FFFFFFFF-GGGGGGGG-HHHHHHHHHI-JJJJJJJJJJK-L

A = Document identification number (4 digits), which is **6490**.
B = Check digit (1 digit) for the document identification number, which (in this case) is **7**.
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 47 > 0) or **664** (no balance due Louisiana—Line 47 = 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 <u>and</u> 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 30 of this document.

Example 1: Primary social security number = 567-10-2345
Secondary social security number = 343-21-3434
Balance Due (Return Line 47) = $1,450.00

Scan line should be:
```
64907    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 36) = $225.00..... Thus, Return Line 47 should be equal to zero.

Scan line should be:
```
64907    5671023454 664  12312013 00000000 3432134348 00000000000 2
```

Example 3: Primary social security number = 567-10-2345
Secondary social security number = 343-21-3434
Overpayment (Line 34) = $0.00
Balance Due (Return Line 46) = $0.00

Scan line should be:
```
64907    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-540B-2D Return (Page 1)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers **must** appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank.
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	
Line 8 Position(s) 15-57	Alphanumeric	43	Primary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable.
Line 10 Position(s) 15-57	Alphanumeric	43	Secondary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428

Printed Variable Data Fields – IT-540B-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 25 Position(s) 44	Alpha	1	Spouse Exemption	
Line 25 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 25 Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 24 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B
Line 32 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 51 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)

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

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

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

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 18 in Position 38.
1 positioned on Line 50 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 (6491) 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-540B-2D Return (Page 2)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). **If not applicable, leave blank.**
Line 8 Position(s) 79	Alpha	1	Federal Return Not Required Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. **Note:** If a federal return is not required, print "0" (zero) on Lines **7** – **17**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 71-77	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33.
Line 14 Position(s) 73-77	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **right-justified** and **without the decimal point**. Example: If Line 7 = `75000` and Line 8 = `35555`, then Line 9 = `4740`

Printed Variable Data Fields – IT-540B-2D Return (Page 2) – continued					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 18 Position(s) 71-77	Numeric	7	Return Line 10A	Federal Itemized Deductions	If there are no itemized deductions, print "0" in all 3 fields.
Line 20 Position(s) 73-77	Numeric	5	Return Line 10B	Federal Standard Deduction	
Line 22 Position(s) 71-77	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.	
Line 24 Position(s) 56	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 24 Position(s) 71-77	Numeric	7	Return Line 10D	Federal Income Tax	
Line 26 Position(s) 71-77	Numeric	7	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.	
Line 28 Position(s) 71-77	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.	
Line 30 Position(s) 71-77	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.	
Line 32 Position(s) 71-77	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**	
Line 34 Position(s) 74-77	Numeric	4	Return Line 13A	Federal Child Care Credit	
Line 36 Position(s) 74-77	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 38 Position(s) 74-77	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.	
Line 41 Position(s) 74-77	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 42 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility	Use "0" (zero) as the default.
Line 42 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility	
Line 42 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility	
Line 42 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility	
Line 44 Position(s) 74-77	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.	
Line 46 Position(s) 74-77	Numeric	4	Return Line 14	Education Credit – Multiply the number of qualified dependents who attended school (K – 12) by $25.	
Line 48 Position(s) 71-77	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**	
Line 50 Position(s) 71-77	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.	
Line 53 Position(s) 71-77	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.	
Line 55 Position(s) 29	Alpha	1	Consumer Use Tax Indicator—No use tax due.	**One or 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 55 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from worksheet.		
Line 55 Position(s) 71-77	Numeric	7	Return Line 18	Consumer Use Tax worksheet, Line **2**	
Line 57 Position(s) 71-77	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.	
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW	

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

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

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 18 in Position 51.
1 positioned on Line 62 in Position 52.

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 (6492) 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-540B-2D Return (Page 3)					
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 8 Position(s) 74-77	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.	
Line 10 Position(s) 74-77	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line **3**	
Line 12 Position(s) 74-77	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line **6**	
Line 15 Position(s) 74-77	Numeric	4	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.	
Line 16 Position(s) 21	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility	Use “0” (zero) as the default.
Line 16 Position(s) 28	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility	
Line 16 Position(s) 35	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility	
Line 16 Position(s) 42	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** facility	
Line 18 Position(s) 71-77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit	

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 20 Position(s) 71-77	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F-NR, Line **7**
Line 23 Position(s) 71-77	Numeric	7	Return Line 24	Louisiana Tax Withheld for **2013**
Line 25 Position(s) 71-77	Numeric	7	Return Line 25	Credit Carried Forward from **2012**
Line 27 Position(s) 71-77	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
Line 29 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Estimated Payments for **2013**
Line 31 Position(s) 71-77	Numeric	7	Return Line 28	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines **20** and **21** – **28**. (Do not include Lines **20A** and **20B**.)
Line 36 Position(s) 71-77	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, print "0" (zero) on Lines **30** – **37** and go to Line **38**. - If Line **29** > Line **19**, subtract Line **19** from Line **29** and print result here. - If Line **29** < Line **19**, print "0" (zero) on Lines **30** – **36** and go to **Line 37**.
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 31)	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 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, print "0" (zero) on Lines **32** – **37** and go to Line **38**. - If Line **31** > Line **30**, print "0" (zero) on Lines **32** – **36** and go to Line **37**. - If Line **31** < Line **30**, subtract Line **31** from Line **30** and print result here.
Line 42 Position(s) 71-77	Numeric	7	Return Line 33	Total Donations – Schedule D-NR, Line **26** (Must not be greater than Line **32**.)
Line 45 Position(s) 71-77	Numeric	7	Return Line 34	Subtotal – Subtract Line **33** from Line **32**.
Line 47 Position(s) 71-77	Numeric	7	Return Line 35	Amount Credited to **2014**

Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 50 Position(s) 57	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit **If not applicable, leave blank.**
Line 50 Position(s) 71-77	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line **35** from Line **34**.
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. **If not applicable, leave blank.**
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. **If not applicable, leave blank.**

Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 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. **If not applicable, leave blank.**
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. **If not applicable, leave blank.**
Line 58 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
Line 58 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**
Line 61 Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW

NOTE: There is an additional printed variable data field (on Return Line 26) on Page 3 of the return that is not listed above. Although that field does not need to meet any particular specifications (which is the reason it is not listed), it MUST be completed when applicable.

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

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

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 (6493) 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-540B-2D Return (Page 4)				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 37	Amount Owed: - If Line **29** < Line **19**, subtract Line **29** from Line **19** and print result here. - If Line **31** > Line **30**, subtract Line **30** from Line **31** and print result here. - If Line **34** > 0, print “0” (zero) on Lines **37** – **47**. - If Line **34** = 0, print “0” (zero) here and go to Line **38**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 16 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
Line 18 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
Line 20 Position(s) 71-77	Numeric	7	Return Line 43	Interest – Interest Calculation worksheet, Line **5**

Printed Variable Data Fields – IT-540B-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 44	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
Line 24 Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
Line 26 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 46)	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 46	Underpayment Penalty for Tax Due – See Form R-210NR.
Line 28 Position(s) 71-77	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines **37** – **46**.
Line 40 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Credit to 2014) Position 28: Mark "0" if Line **36** = 0. Mark "1" if Line **36** > 0. (Refund) Position 29: Mark "0" if Line **47** = 0. Mark "1" if Line **47** > 0. (Balance Due) Examples: If Line 36 is $200 and Lines 35 and 47 are zero, mark "010". If Line 35 is $100, Line 36 is $200, and Line 47 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 **33** = 0. Mark "1" if Line **33** > 0. Position 25: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. Position 26: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. Position 27: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. Position 28: Mark "0" if Line **41** = 0. Mark "1" if Line **41** > 0. Position 29: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Examples: If Lines 33, 39, 40, 41, and 42 are zero and Line 38 is $100, mark "010000". If Line 33 is $100, Line 40 is $200, and Lines 38, 39, 41, and 42 are zero, mark "100100".
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. **Punctuation and hyphens should be omitted.** Name code examples: John Brown = BROW John Bow = BOW_

Printed Variable Data Fields – IT-540B-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. **Punctuation and hyphens should be omitted.** Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
Line 58 Position(s) 71-74	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
Line 59 Position(s) 33-57	Alphanumeric	25	LDR's Mailing Address	If Line **47** = 0, print: PO BOX 3440 If Line **47** > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line **47** = 0, print: BATON ROUGE LA 70821-3440 If Line **47** > 0, print: BATON ROUGE LA 70821-3550

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

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 47.
1 positioned on Line 53 in Position 45.

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 (6495) 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-NR, Line 1	Adjusted Overpayment – Return Line **32**
Line 18 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
Line 20 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
Line 24 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 5	START Program
Line 26 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 7	Louisiana ~~Prostate~~ Cancer Trust Fund
Line 30 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 8	Louisiana Animal Welfare Commission
Line 32 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 9	National Lung Cancer Partnership
Line 34 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 10	Louisiana Chapter of the National Multiple Sclerosis Society Fund
Line 36 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 11	Louisiana Food Bank Association
Line 38 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
Line 40 Position(s) 35-39	Numeric	5	Schedule D-NR, Line 13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 18 Position(s) 73-77	Numeric	5	Schedule D-NR, 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-NR, Line 15	Center of Excellence for Autism Spectrum Disorder
Line 22 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 16	Alliance for the Advancement of End of Life Care
Line 24 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 17	American Red Cross
Line 26 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18	New Opportunities Waiver Fund
Line 28 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 19	Friends of Palmetto Island State Park
Line 30 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 20	Dreams Come True
Line 32 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 21	Louisiana Coalition Against Domestic Violence, Inc.
Line 34 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 22	Decorative Lighting on the Crescent City Connection
Line 36 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 23	Operation and Maintenance of the New Orleans Ferries
Line 38 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 24	Louisiana National guard Honor Guard for Military Funerals
Line 40 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 25	Bastion Community of Resilience
Line 43 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 26	Total Donations – Add Lines **2** – **25**. This amount cannot be greater than Line **1**.

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

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 23 in Position 39.
1 positioned on Line 57 in Position 48.

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 (6496) 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-540B-2D Schedule F-NR and H-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 21 Position(s) 73-77	Numeric	5	Schedule F-NR, Line 1D	Fees for noncommercial Louisiana hunting and fishing licenses
Line 27 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
Line 29 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
Line 31 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
Line 33 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
Line 35 Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
Line 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
Line 51 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability
Line 53 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 55 Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

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

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

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 1-1/2" 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 15 in Position 38.
1 positioned on Line 27 in Position 58.

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 (6497) 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-540B-2D Schedule G-NR				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10 Position(s) 79-80	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
Line 13 Position(s) 74-77	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by $100.
Line 21 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated
Line 23 Position(s) 72-77	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 40%.
Line 26 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
Line 28 Position(s) 76-77	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 10%. (Limited to $25)
Line 32 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 4
Line 34 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
Line 36 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
Line 38 Position(s) 56-58	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7

Printed Variable Data Fields – IT-540B-2D Schedule G-NR – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 40 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
Line 42 Position(s) 56-58	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 42 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
Line 44 Position(s) 71-77	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.

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

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 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 6490 for the Louisiana nonresident form (IT-540B-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 22 through 29 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)
6173<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
…	
…	
…	
EOD<CR>	

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

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

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

2-D Barcode Sample

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

Header Information				
Field No.	**Field Type**	**Field Length**	**Field Name**	**Comments**
1	Alphanumeric	2	Header Version	Value is **T1**.
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the 2-D Bar Coding Standards.) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is **LA**.
4	Numeric	4	Description	Value is **6490**.
5	Numeric	1	Specification Version	Value is **0**.
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-540B-2D Return (Page 1)				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank.
10	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; Provide only if the return is a joint return. Otherwise, leave blank.
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; Provide only if the return is a joint return. Otherwise, leave blank.
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix; Provide only if the return is a joint return. Otherwise, leave blank.
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: **12312013**
24	Numeric	4	Form ID Number	Form ID Number -- **6490**
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-540B-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	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)
33	Numeric	1	Self Exemption – 65 or over	Mark “1” for “Yourself - 65 or older”. Mark “0” if not applicable.
34	Numeric	1	Self Exemption – Blind	Mark “1” for “Yourself - Blind”. Mark “0” if not applicable.
35	Numeric	1	Spouse Exemption – 65 or over	Mark “1” for “Spouse - 65 or older”. Mark “0” if not applicable.
36	Numeric	1	Spouse Exemption – Blind	Mark “1” for “Spouse - Blind”. Mark “0” if not applicable.
37	Numeric	2	Dependents	Line 6C, total number of dependents
38	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed

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

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
39	Numeric	5	W-2 Wages	If "1" is marked in Field **40**, enter the wages from the W-2(s). Leave blank if not applicable.
40	Numeric	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **16** must be left blank and Line **17** must be "0.") Mark "0" if not applicable.
41	Numeric	7	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line **12**.
42	Numeric	7	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line **33**.
43	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line **8** by Line **7**. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **without the decimal point**. Example: If Line 7 = `75000` and Line 8 = `35555`, then Line 9 = `4740`
44	Numeric	7	Return Line 10A	Federal Itemized Deductions
45	Numeric	5	Return Line 10B	Federal Standard Deduction

Government Specific Data (continued)				
IT-540B-2D Return (Page 2) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
46	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.
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 **10D**). Mark "0" if not applicable.
48	Numeric	7	Return Line 10D	Federal Income Tax
49	Numeric	7	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.
50	Numeric	7	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.
51	Numeric	7	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**.
52	Numeric	7	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**
53	Numeric	4	Return Line 13A	Federal Child Care Credit
54	Numeric	4	Return Line 13B	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
55	Numeric	4	Return Line 13C	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
56	Numeric	4	Return Line 13D	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
57	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 13D)	Number of dependents who attended a **5-star** facility
58	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 13D)	Number of dependents who attended a **4-star** facility
59	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 13D)	Number of dependents who attended a **3-star** facility
60	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 13D)	Number of dependents who attended a **2-star** facility
61	Numeric	4	Return Line 13E	Louisiana Nonrefundable School Readiness Credit Carried Forward
62	Numeric	4	Return Line 14	Education Credit – Multiply number of qualified dependents who attended school (K – 12) by $25.
63	Numeric	7	Return Line 15	Other Nonrefundable Tax Credits – Schedule G-NR, Line **10**
64	Numeric	7	Return Line 16	Total Nonrefundable Tax Credits – Add Lines **13B** – **15**.
65	Numeric	7	Return Line 17	Adjusted Louisiana Income Tax – Subtract Line **16** from Line **12**.
66	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.
67	Numeric	7	Return Line 18	Consumer Use Tax worksheet, Line **2**
68	Numeric	7	Return Line 19	Total Income Tax and Consumer Use Tax – Add Lines **17** and **18**.
IT-540B-2D Return (Page 3)				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
69	Numeric	4	Return Line 20	Louisiana Refundable Child Care Credit – See Refundable Child Care Credit worksheet.
70	Numeric	4	Return Line 20A	Refundable Child Care Credit worksheet, Line **3**
71	Numeric	4	Return Line 20B	Refundable Child Care Credit worksheet, Line **6**

Government Specific Data (continued)				
IT-540B-2D Return (Page 3) – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
72	Numeric	5	Return Line 21	Louisiana Refundable School Readiness Credit – See Refundable School Readiness Credit worksheet.
73	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 21)	Number of dependents who attended a **5-star** facility
74	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 21)	Number of dependents who attended a **4-star** facility
75	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 21)	Number of dependents who attended a **3-star** facility
76	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 21)	Number of dependents who attended a **2-star** facility
77	Numeric	7	Return Line 22	Louisiana Citizens Insurance Credit
78	Numeric	7	Return Line 23	Other Refundable Tax Credits – Schedule F-NR, Line **7**
79	Numeric	7	Return Line 24	Louisiana Tax Withheld for **2013**
80	Numeric	7	Return Line 25	Credit Carried Forward from **2012**
81	Numeric	7	Return Line 26	Paid by Composite Partnership Filing
82	Numeric	7	Return Line 27	Amount of Estimated Payments for **2013**
83	Numeric	7	Return Line 28	Amount Paid with Extension Request
84	Numeric	7	Return Line 29	Total Refundable Tax Credits and Payments – Add Lines **20** and **21** – **28**. Do not include Lines **20A** and **20B**.
85	Numeric	7	Return Line 30	Overpayment: - If Line **29** = Line **19**, mark “0” (zero) on Lines **30** – **37**. - If Line **29** > Line **19**, subtract Line **19** from Line **29**. Enter here. - If Line **29** < Line **19**, mark “0” (zero) on Lines **30** – **36**.
86	Numeric	1	Farmer Indicator (Return Line 31)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked on Line **31**. Mark “0” if not applicable.
87	Numeric	7	Return Line 31	Underpayment Penalty for Estimated Tax – See Form R-210NR.
88	Numeric	7	Return Line 32	Adjusted Overpayment: - If Line **31** = Line **30**, mark “0” (zero) on Lines **32** – **37**. - If Line **31** > Line **30**, mark “0” (zero) on Lines **32** – **36,** subtract Line **30** from Line **31**, and enter the balance on Line **37**. - If Line **31** < Line **30**, subtract Line **31** from Line **30**. Enter here.
89	Numeric	7	Return Line 33	Total Donations – Schedule D-NR, Line **26**
90	Numeric	7	Return Line 34	Subtotal – Subtract Line **33** from Line **32**.
91	Numeric	7	Return Line 35	Amount Credited to **2014**
92	Numeric	1	Refund Option (Return Line 36)	Mark the appropriate number for the refund option that the taxpayer selects: 1 = MyRefund Card 2 = Paper check 3 = Direct deposit **If not applicable, leave blank.**
93	Numeric	7	Return Line 36	Amount to be Refunded – Subtract Line **35** from Line **34**.

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
94	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark "1" if checking. Mark "2" if savings. **If not applicable, leave blank.**
95	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. **If not applicable, leave blank.**
96	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**
97	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) **If not applicable, leave blank.**

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
98	Numeric	7	Return Line 37	Amount Owed: - If Line **29** < Line **19**, subtract Line **29** from Line **19**. Enter here. - If Line **31** > Line **30**, subtract Line **30** from Line **31**. Enter here. - If Line **34** > 0, mark "0" on Lines **37** – **46**.
99	Numeric	7	Return Line 38	Additional Donation to Military Family Assistance Fund
100	Numeric	7	Return Line 39	Additional Donation to Coastal Protection and Restoration Fund
101	Numeric	7	Return Line 40	Additional Donation to Louisiana Chapter of the National Multiple Sclerosis Society Fund
102	Numeric	7	Return Line 41	Additional Donation to Louisiana Food Bank Association
103	Numeric	7	Return Line 42	Additional Donation to the SNAP Fraud and Abuse Detection and Prevention Fund
104	Numeric	7	Return Line 43	Interest – Interest Calculation worksheet, Line **5**
105	Numeric	7	Return Line 44	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
106	Numeric	7	Return Line 45	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
107	Numeric	1	Farmer Indicator (Return Line 46)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked on Line **46**. Mark "0" if not applicable.
108	Numeric	7	Return Line 46	Underpayment Penalty for Tax Due – See Form R-210NR
109	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines **37** – **45**.
110	Numeric	3	Status of Return	Status of Return: 1st Digit: Mark "0" if Line **35** = 0. Mark "1" if Line **35** > 0. (Credit to 2014) 2nd Digit: Mark "0" if Line **36** = 0. Mark "1" if Line **36** > 0. (Refund) 3rd Digit: Mark "0" if Line **47** = 0. Mark "1" if Line **47** > 0. (Balance Due) Examples: If Line 36 is $200 and Lines 35 and 47 are zero, mark "010". If Line 35 is $100, Line 36 is $200, and Line 47 is zero, mark "110".

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
111	Numeric	6	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1st Digit: Mark "0" if Line **33** = 0. Mark "1" if Line **33** > 0. 2nd Digit: Mark "0" if Line **38** = 0. Mark "1" if Line **38** > 0. 3rd Digit: Mark "0" if Line **39** = 0. Mark "1" if Line **39** > 0. 4th Digit: Mark "0" if Line **40** = 0. Mark "1" if Line **40** > 0. 5th Digit: Mark "0" if Line **41** = 0. Mark "1" if Line **41** > 0. 6th Digit: Mark "0" if Line **42** = 0. Mark "1" if Line **42** > 0. Examples: If Lines 33, 39, 40, 41, and 42 are zero and Line 38 is $100, mark "010000". If Line 33 is $100, Line 40 is $200, Line 42 is $50, and Lines 38, 39, and 41 are zero, mark "100101".
112	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
113	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
114	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. **Punctuation and hyphens should be omitted.** Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
115	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.

IT-540-2D Schedule D-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
116	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line **32**
117	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
118	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
119	Numeric	5	Schedule D-NR, Line 4	SNAP Fraud and Abuse Detection and Prevention Fund
120	Numeric	5	Schedule D-NR, Line 5	START Program
121	Numeric	5	Schedule D-NR, Line 6	Wildlife Habitat and Natural Heritage Trust Fund
122	Numeric	5	Schedule D-NR, Line 7	Louisiana ~~Prostate~~ Cancer Trust Fund
123	Numeric	5	Schedule D-NR, Line 8	Louisiana Animal Welfare Commission
124	Numeric	5	Schedule D-NR, Line 9	National Lung Cancer Partnership
125	Numeric	5	Schedule D-NR, Line 10	Louisiana Chapter of the National Multiple Sclerosis Society Fund

Government Specific Data (continued)

IT-540-2D Schedule D-NR – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
126	Numeric	5	Schedule D-NR, Line 11	Louisiana Food Bank Association
127	Numeric	5	Schedule D-NR, Line 12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission
128	Numeric	5	Schedule D-NR, Line 13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
129	Numeric	5	Schedule D-NR, Line 14	Louisiana Association of United Ways / LA 2-1-1
130	Numeric	5	Schedule D-NR, Line 15	Center of Excellence for Autism Spectrum Disorder
131	Numeric	5	Schedule D-NR, Line 16	Alliance for the Advancement of End of Life Care
132	Numeric	5	Schedule D-NR, Line 17	American Red Cross
133	Numeric	5	Schedule D-NR, Line 18	New Opportunities Waiver Fund
134	Numeric	5	Schedule D-NR, Line 19	Friends of Palmetto Island State Park
135	Numeric	5	Schedule D-NR, Line 20	Dreams Come True, Inc.
136	Numeric	5	Schedule D-NR, Line 21	Louisiana Coalition Against Domestic Violence, Inc.
137	Numeric	5	Schedule D-NR, Line 22	Decorative Lighting on the Crescent City Connection
138	Numeric	5	Schedule D-NR, Line 23	Operation and Maintenance of the New Orleans Ferries
139	Numeric	5	Schedule D-NR, Line 24	Louisiana National Guard Honor Guard for Military Funerals
140	Numeric	5	Schedule D-NR, Line 25	Bastion Community of Resilience
141	Numeric	7	Schedule D-NR, Line 26	Total Donations – Add Lines **2** – **25**. This amount cannot be more than Line 1.

IT-540B-2D Schedule F-NR and H-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
142	Numeric	5	Schedule F-NR, Line 1D	Fees for Louisiana noncommercial hunting and fishing licenses
143	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
144	Numeric	7	Schedule F-NR, Line 2	Additional Refundable Credit, Line 2
145	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
146	Numeric	7	Schedule F-NR, Line 3	Additional Refundable Credit, Line 3
147	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
148	Numeric	7	Schedule F-NR, Line 4	Additional Refundable Credit, Line 4
149	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
150	Numeric	7	Schedule F-NR, Line 5	Additional Refundable Credit, Line 5
151	Alphanumeric	3	Refundable Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code.
152	Numeric	7	Schedule F-NR, Line 6	Additional Refundable Credit, Line 6
153	Numeric	7	Schedule F-NR, Line 7	Total Refundable tax Credits – Add Lines 1D and 2 – 6.
154	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability
155	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
156	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.

IT-540B-2D Schedule G-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
157	Numeric	2	Schedule G-NR, Line 1D	Total Number of Qualifying Individuals
158	Numeric	4	Schedule G-NR, Line 1E	Multiply Line 1D by $100.
159	Numeric	6	Schedule G-NR, Line 2A	Value of Computer/Technological Equipment Donated

Government Specific Data (continued)				
IT-540B-2D Schedule G-NR – continued				
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
160	Numeric	6	Schedule G-NR, Line 2B	Multiply Line 2A by 40%.
161	Numeric	7	Schedule G-NR, Line 3A	Certain Federal Tax Credits
162	Numeric	2	Schedule G-NR, Line 3B	Multiply Line 3A by 10%. (Limited to $25)
163	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
164	Numeric	7	Schedule G-NR, Line 4	Additional Nonrefundable Credit, Line 10
165	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 5)	Enter 3-character credit code.
166	Numeric	7	Schedule G-NR, Line 5	Additional Nonrefundable Credit, Line 5
167	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 6)	Enter 3-character credit code.
168	Numeric	7	Schedule G-NR, Line 6	Additional Nonrefundable Credit, Line 6
169	Numeric	3	(Nonrefundable Credit Code Schedule G-NR, Line 7)	Enter 3-character credit code.
170	Numeric	7	Schedule G-NR, Line 7	Additional Nonrefundable Credit, Line 7
171	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 8)	Enter 3-character credit code.
172	Numeric	7	Schedule G-NR, Line 8	Additional Nonrefundable Credit, Line 8
173	Numeric	3	Nonrefundable Credit Code (Schedule G-NR, Line 9)	Enter 3-character credit code.
174	Numeric	7	Schedule G-NR, Line 9	Additional Nonrefundable Credit, Line 9
175	Numeric	7	Schedule G-NR, Line 10	Total Nonrefundable Tax Credits – Add Lines 1E, 2B, 3B, and 4 – 9.
Trailer				
176	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 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-540B-2D must use the scenarios that are found on Pages 32 through 72 of this document. A test submission should include all returns and applicable schedules and worksheets for all 5 scenarios.

Testing of Form IT-540B-2D will begin December 18, 2013. 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, 7th 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
FAX: (225) 231-6220

TEST SCENARIO **1**

Your approved Developer ID must be here.

DEV ID 0000

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change: THOMAS J HOOVER

Taxpayer SSN: 513728439

Decedent Filing:

Spouse SSN:

Spouse Decedent:

10098 LOUISIANA ST

Amended Return: X

WAVELAND MS 39520-7342

Telephone:

NOL Carryback: X

Taxpayer DOB: 02191967

Spouse DOB:

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

1

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	Total of 6A & 6B: 1
6B		Spouse	65 or older	Blind	

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 0

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 1

6490

64907 5137284393 664 12312013 00000000 0000000000 00000000000 8

Social Security Number 513728439

If you are not required to file a federal return, indicate wages here. **Mark this box and enter zero "0" on Lines 7 through 17.**

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	76163
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	31393
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	4121
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box. X	10D	12473
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	12473
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	5140
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	26253
12	YOUR LOUISIANA INCOME TAX	12	763

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13C	0
13D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	580
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	580
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	183
18	CONSUMER USE TAX No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2.	18	120
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	303

HOOV

Social Security Number 513728439

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	70
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. ACME, LLC	26	400
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	470
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	167
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	31	4
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	163
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.	34	163
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX **CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. **REFUND** 2 Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund on a MyRefund Card. **If you do not make a refund selection, you will receive your refund on a MyRefund Card.**	36	163

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

HOOV

Social Security Number 513728439

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	47	0

The 2-D barcode must be inserted within this area.

Status 010

Contribution and Donation 000000

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer	Date

Name HOOV Address 1009

FOR OFFICE USE ONLY

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2013

Mail to: Department of Revenue
P O BOX 3440
BATON ROUGE LA 70821-3440

SPEC CODE

6493

Social Security Number 513728439

SCHEDULE F-NR – 2013 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D**

Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

	Credit Description	Code		Amount of Credit Claimed
2			2	
3			3	
4			4	
5			5	
6			6	
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7	

SCHEDULE H-NR – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55, plus the tax amount from Federal Form 8960, Line 17.	1	11473
2	Enter the amount of federal disaster credits allowed by IRS.	2	1000
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3	12473

Social Security Number 513728439

SCHEDULE G-NR – 2013 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

		Deaf	Loss of Limb	Mentally incapacitated	Blind
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☐
1C	Dependent *	☐	☐	☐	☐

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	0
1E	Multiply Line 1D by $100.	1E	0

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	200
2B	Multiply Line 2A by 40 percent.	2B	80

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
4	ORGAN DONATION	202	4	500
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0
10	**OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.		10	580

Social Security Number 513728439

2013 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	28,400	28,400
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	36,000	0
8	Social Security benefits		
9	Other income	15,270	0
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	79,670	28,400
11	Total Adjustments to Income	3,507	2,007
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	76,163	26,393

2013 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		5,000
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		31,393

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		0
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		31,393

TEST SCENARIO **2**

Your approved Developer ID must be here.

DEV ID 0000

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change	ALTON SEED	Taxpayer SSN	555678905
Decedent Filing	JACKIE SEED	Spouse SSN	123564356
Spouse Decedent	PO BOX 123		
Amended Return X	WILSON TX 79381-0123	Telephone	
NOL Carryback X			

Taxpayer DOB 07021964 Spouse DOB 09221968

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

2

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A	X Yourself	65 or older	Blind	Total of 6A & 6B	3
6B	X Spouse	65 or older	X Blind		

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 3

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*
LINDA SEED	400-55-3015	DAUGHTER	07/06/1998
JOSH SEED	400-00-1015	SON	08/12/2003
ANDREW SEED	400-00-5015	SON	05/14/2008

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 6

6490

64907 5556789054 663 12312013 00000000 1235643564 00000126003 1

Social Security Number 555678905

If you are not required to file a federal return, indicate wages here. **Mark this box and enter zero "0" on Lines 7 through 17.**

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	167610
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	87110
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	5197
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	15472
10B	FEDERAL STANDARD DEDUCTION	10B	12200
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	3272
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	24317
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	27589
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	14338
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	72772
12	YOUR LOUISIANA INCOME TAX	12	2276

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	600
13B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	25
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13C	0
13D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 1 4 0 3 0 2 0	13D	50
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13E	0
14	EDUCATION CREDIT	14	75
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	100
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	250
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	2026
18	CONSUMER USE TAX No use tax due. X Amount from the Consumer Use Tax Worksheet, Line 2.	18	60
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	2086

SEED

Social Security Number 555678905

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	125
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	1150

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.**	24	60
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	100
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	600
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	2035
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	0
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	0
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	0
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund on a MyRefund Card. **If you do not make a refund selection, you will receive your refund on a MyRefund Card.**	**REFUND**	36	0

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

SEED

Social Security Number 555678905

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	51
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	5
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	10
40	**ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	15
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	20
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	25
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT. DO NOT SEND CASH.**	47	126

The 2-D barcode must be inserted within this area.

Status 001

Contribution and Donation 011111

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer	Date

Name SEED Address PO B

FOR OFFICE USE ONLY

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2013

Mail to: Department of Revenue
PO BOX 3550
BATON ROUGE LA 70821-3550

SPEC CODE

6493

Social Security Number 555678905

SCHEDULE F-NR – 2013 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself X Date of Birth (MM/DD/YYYY) 07/02/1964 Driver's License number 7926740 State of issue TX
or State Identification State of issue

1B Spouse Date of Birth (MM/DD/YYYY) Driver's License number State of issue
or State Identification State of issue

1C Dependents: List dependent names.

Dependent name JOSH SEED Date of Birth (MM/DD/YYYY) 08/12/2003
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 150

Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

	Credit Description	Code		Amount of Credit Claimed
2	WIND AND SOLAR ENERGY SYSTEMS -- LEASED	74F	2	1000
3			3	0
4			4	0
5			5	0
6			6	0
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7	1150

SCHEDULE H-NR – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55, plus the tax amount from Federal Form 8960, Line 17.	1
2	Enter the amount of federal disaster credits allowed by IRS.	2
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3

Social Security Number 555678905

SCHEDULE G-NR – 2013 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

		Deaf	Loss of Limb	Mentally incapacitated	Blind
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☒
1C	Dependent *	☐	☐	☐	☐

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	1
1E	Multiply Line 1D by $100.	1E	100

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	0
2B	Multiply Line 2A by 40 percent.	2B	0

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
4	0		4	0
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0

10	**OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.	10	100

Social Security Number 555678905

2013 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	75,000	
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	96,422	96,422
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income	3,000	3,000
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.		
11	Total Adjustments to Income	6,812	6,812
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	167,610	92,610

2013 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		92,610

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,500
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		5,500
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		87,110

2013 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name	Your Social Security Number
ALTON SEED	555678905

I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A	LINDA SEED	AIRLINE HIGH SCHOOL			X
B	JOSH SEED	PROVIDENCE CLASSICAL ACADEMY	X		
C					
D					
E					
F					

III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees		7,400				
School Uniforms	200	250				
Textbooks, or Other Instructional Materials	450	1,300				
Supplies	350	200				
Total *(add amounts in each column)*	1,000					
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or $5,000 whichever is less.	500	9,150				

IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total **Elementary and Secondary School Tuition Deduction.**	$ 5,000
Enter the total **Educational Expenses for Home-Schooled Children Deduction.**	$
Enter the total **Educational Expenses for a Quality Public Education Deduction.**	$ 500
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	$ 5500

TEST SCENARIO **3**

Your approved Developer ID must be here.

DEV ID 0000

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

DONALD PORTER

298 15TH ST

PORT ARTHUR TX 77640-4166

Taxpayer SSN 567102345

Spouse SSN 343213434

Telephone 4095550001

Taxpayer DOB 07181977

Spouse DOB

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

3

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	Total of 6A & 6B 1
6B		Spouse	65 or older	Blind	

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 1

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*
DAFFY PORTER	678-90-7234	SON	11/30/2006

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 2

6490

64907 5671023454 663 12312013 00000000 3432134348 00002970002 1

Social Security Number 567102345

If you are not required to file a federal return, indicate wages here. **Mark this box and enter zero "0" on Lines 7 through 17.**

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	1508749
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	168249
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1115
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	87238
10B	FEDERAL STANDARD DEDUCTION	10B	6100
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	81138
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	541111
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	622249
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	69381
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	98868
12	YOUR LOUISIANA INCOME TAX	12	4670

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13C	0
13D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	0
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	0
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	4670
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	4670

PORT

Social Security Number 567102345

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	1000

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.**	24	0
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	1500
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	2500
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	0
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	0
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	0

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	0
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund on a MyRefund Card. **If you do not make a refund selection, you will receive your refund on a MyRefund Card.**	**REFUND**	36	0

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

PORT

Social Security Number 567102345

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	2170
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	89
44	DELINQUENT FILING PENALTY	44	109
45	DELINQUENT PAYMENT PENALTY	45	543
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box. X	46	59
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	47	2970

The 2-D barcode must be inserted within this area.

Status 001

Contribution and Donation 000000

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer (409) 999-1234	Date

Name PORT Address 298

FOR OFFICE USE ONLY

Field Flag

721234567

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2013

Mail to: Department of Revenue
PO BOX 3550
BATON ROUGE LA 70821-3550

SPEC CODE

Social Security Number 567102345

SCHEDULE F-NR – 2013 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 0

Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

	Credit Description	Code		Amount of Credit Claimed
2	CONVERSION OF VEHICLE TO ALTERNATIVE FUEL	71F	2	1000
3			3	0
4			4	0
5			5	0
6			6	0
7	**OTHER REFUNDABLE TAX CREDITS** - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.		7	1000

SCHEDULE H-NR – 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55, plus the tax amount from Federal Form 8960, Line 17.	1
2	Enter the amount of federal disaster credits allowed by IRS.	2
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540B-2D, Line 10D.	3

Social Security Number 567102345

2013 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	1,225,500	
2	Taxable interest	115,000	
3	Dividends		
4	Business income (or loss) and Farm income (or loss)	170,533	170,533
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	1,511,033	170,533
11	Total Adjustments to Income	2,284	2,284
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	1,508,749	168,249

2013 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		168,249

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	**Total Exempt Income** – Add lines 16 through 31.		0
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		168,249

TEST SCENARIO **4**

Your approved Developer ID must be here.

DEV ID 0000

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change: JASON GREENLY SR

Taxpayer SSN: 372843951

Decedent Filing: X

Spouse SSN:

Spouse Decedent:

196 APARTMENT COURT DR APT 190

Amended Return:

BATON ROUGE LA 70806-4483

Telephone:

NOL Carryback:

Taxpayer DOB: 12011944

Spouse DOB:

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

4

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A	X	Yourself	X 65 or older	Blind	Total of 6A & 6B: 2
6B		Spouse	65 or older	Blind	

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 2

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*
JOHN GREENLY	555-45-6298	GRANDSON	03/15/1999
JAMES GREENLY	555-46-2698	GRANDSON	04/19/2009

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 4

6490

64907 3728439518 664 12312013 00000000 0000000000 00000000000 2

Social Security Number 372843951

If you are not required to file a federal return, indicate wages here. **Mark this box and enter zero "0" on Lines 7 through 17.**

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	24000
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	2500
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	1041
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	0
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	0
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	0
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	2500
12	YOUR LOUISIANA INCOME TAX	12	25

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13C	0
13D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13E	0
14	EDUCATION CREDIT	14	25
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	100
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	125
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	0
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	0

GREE

Social Security Number 372843951

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	90
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	600
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	600
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 1	21	45
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	0
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.**	24	150
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	0
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. 0	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	285
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	285
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	285
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	120

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	165
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX	**CREDIT**	35	65
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund on a MyRefund Card. **If you do not make a refund selection, you will receive your refund on a MyRefund Card.**	**REFUND** 3	36	100

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings X

Will this refund be forwarded to a financial institution located outside the United States? Yes No X

Routing Number 063100277

Account Number 9876543210

GREE

Social Security Number 372843951

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	47	0

The 2-D barcode must be inserted within this area.

Status 110

Contribution and Donation 100000

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer (225) 923-1000	Date

Name GREE Address 196

FOR OFFICE USE ONLY

Field Flag

724563219

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2013

Mail to: Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

SPEC CODE

Social Security Number 372843951

SCHEDULE D-NR – 2013 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

1	**Adjusted Overpayment -** From Form IT-540B-2D, Line 32	1	285

2	**The Military Family Assistance Fund**	**2**	5	14	Louisiana Association of United Ways/LA 2-1-1	**14**	5
3	**Coastal Protection and Restoration Fund**	**3**	5	15	Center of Excellence for Autism Spectrum Disorder	**15**	5
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	**4**	5	16	Alliance for the Advancement of End of Life Care	**16**	5
5	The START Program	**5**	5	17	American Red Cross	**17**	5
6	Wildlife Habitat and Natural Heritage Trust Fund	**6**	5	18	New Opportunities Waiver Fund	**18**	5
7	Louisiana Cancer Trust Fund	**7**	5	19	Friends of Palmetto Island State Park	**19**	5
8	Louisiana Animal Welfare Commission	**8**	5	20	Dreams Come True, Inc.	**20**	5
9	National Lung Cancer Partnership	**9**	5	21	Louisiana Coalition Against Domestic Violence, Inc.	**21**	5
10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	**10**	5	22	Decorative Lighting on the Crescent City Connection	**22**	5
11	Louisiana Food Bank Association	**11**	5	23	Operation and Maintenance of the New Orleans Ferries	**23**	5
12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	**12**	5	24	Louisiana National Guard Honor Guard for Military Funerals	**24**	5
13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	**13**	5	25	Bastion Community of Resilience	**25**	5

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33.	**26**	120

Social Security Number 372843951

SCHEDULE G-NR – 2013 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

		Deaf	Loss of Limb	Mentally incapacitated	Blind
1A	Yourself	X			
1B	Spouse				
1C	Dependent *				

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D	1
1E	Multiply Line 1D by $100.	1E	100

* List dependent names here. ➤ _____

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A	0
2B	Multiply Line 2A by 40 percent.	2B	0

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A	Enter the amount of eligible federal credits.	3A	0
3B	Multiply Line 3A by 10 percent. Enter the result or $25, whichever is less. This credit is limited to $25.	3B	0

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

	Credit Description	Credit Code		Amount of Credit Claimed
4			4	0
5			5	0
6			6	0
7			7	0
8			8	0
9			9	0

10	**OTHER NONREFUNDABLE TAX CREDITS** – Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.	10	100

Social Security Number 372843951

2013 Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.	6,000	3,000
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.	17,000	17,000
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits	1,000	
9	Other income		
10	Total Income – Add the income amounts on Lines 1 through 9 for each column.	24,000	20,000
11	Total Adjustments to Income		
12	**Adjusted Gross Income** – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the **Federal column** should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.	24,000	20,000

2013 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		20,000

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: 07/01/2001 Spouse date retired:		6,500
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: Spouse date retired:		
19	Federal Retirement Benefits – Date retired: Taxpayer Spouse:		
20	Other Retirement Benefits – Date retired: Taxpayer Spouse: Provide name or statute:		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: BANK OF AMERICA		6,000
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		5,000
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify:		
32	**Total Exempt Income** – Add lines 16 through 31.		17,500
33	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		2,500

2013 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

Your Name	Your Social Security Number
JASON GREENLY SR	372843951

I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A	JOHN GREENLY	CATHOLIC HIGH SCHOOL	X		
B					
C					
D					
E					
F					

III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees	5,200					
School Uniforms	100					
Textbooks, or Other Instructional Materials	450					
Supplies	200					
Total *(add amounts in each column)*	5,950					
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or $5,000 whichever is less.	5,000					

IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total **Elementary and Secondary School Tuition Deduction.**	$ 5,000
Enter the total **Educational Expenses for Home-Schooled Children Deduction.**	$
Enter the total **Educational Expenses for a Quality Public Education Deduction.**	$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	$ 5,000

2013 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B-2D)

Your name	Social Security Number
JASON GREENLY SR	372843951

Your Federal Adjusted Gross Income must be $25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form.

1. **Care Provider Information Schedule –** Complete columns A through D for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See the IRS 2013 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

A	B	C	D	
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)	
TINY TOTS DAY CARE	1234 FLORIDA BLVD BATON ROUGE LA 70806	72-5555555	600	.00
				.00
				.00
				.00
				.00

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2013 in column G.

E		F	G	
Qualifying person's name First	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2012 for the person listed in column E	
JAMES	GREENLY	555-46-2698	600	.00
				.00
				.00
				.00
				.00

3	Add the amounts in column G, Line 2. Do not enter more than $3,000 for one qualifying person or $6,000 for two or more persons. Enter this amount here and on Form IT-540B-2D, Line 20A.	3	600	.00
4	Enter your earned income.	4	6,000	.00
5	If married filing jointly, enter your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5	6,000	.00
6	Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B-2D, Line 20B.	6	600	.00
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7.	7	24,000	.00
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.	8	X . 30	

If Line 7 is: over	but not over	decimal amount
$0	$15,000	.35
$15,000	$17,000	.34
$17,000	$19,000	.33
$19,000	$21,000	.32
$21,000	$23,000	.31
$23,000	$25,000	.30

9	Multiply Line 6 by the decimal amount on Line 8 and enter the result here.	9	180	.00
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50	
11	Enter this amount on Form IT-540B-2D, Line 20.	11	90	.00

2013 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B-2D)

Your name	Social Security Number
JASON GREENLY SR	372843951

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income $25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540B-2D, Line 20.

1. Enter the amount of 2013 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 90 .00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2013, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A Quality Rating	B Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility		and multiply the number by 2.0 . . . . . (i)	.
Four Star Facility		and multiply the number by 1.5 . . . . . (ii)	.
Three Star Facility		and multiply the number by 1.0 . . . . . (iii)	.
Two Star Facility	1	and multiply the number by .50 . . . . . (iv)	0 . 5

3. Add lines (i) through (iv) and enter the result here. Be sure to include the decimal. . . . . 3 0 . 5

4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B-2D, Line 21. . . . . 4 45 .00

On Form IT-540B-2D, Line 21, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated Star rated facility.

TEST SCENARIO **5**

Your approved Developer ID must be here.

DEV ID 0000

2013 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

BENNIE SMITH

1310 PEABODY AVE

DALLAS TX 75215-3265

Taxpayer SSN 254152423

Spouse SSN

Telephone

Taxpayer DOB 11111970

Spouse DOB

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

5

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A	X	Yourself	65 or older	Blind	Total of 6A & 6B 1
6B		Spouse	65 or older	Blind	

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C** 1

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*
BARRY SMITH	254-16-3534	SON	12/08/2007

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** 2

6490

64907 2541524233 664 12312013 00000000 0000000000 00000000000 2

Social Security Number 254152423

If you are not required to file a federal return, indicate wages here. 500 **Mark this box and enter zero "0" on Lines 7 through 17.** X

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	0
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	0
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	0
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	0
10B	FEDERAL STANDARD DEDUCTION	10B	0
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	0
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	0
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	0
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	0
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	0
12	YOUR LOUISIANA INCOME TAX	12	0

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT	13A	0
13B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	0
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13C	0
13D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	13D	0
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012	13E	0
14	EDUCATION CREDIT	14	0
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	0
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	0
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	0
18	CONSUMER USE TAX X No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	18	0
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	0

SMIT

Social Security Number 254152423

REFUNDABLE TAX CREDITS

20	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT	20	0
20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	0
20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	0
21	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT 5 0 4 0 3 0 2 0	21	0
22	LOUISIANA CITIZENS INSURANCE CREDIT	22	75
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23	0

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.**	24	15
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	25
26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	0
27	AMOUNT OF ESTIMATED PAYMENTS FOR 2013	27	0
28	AMOUNT PAID WITH EXTENSION REQUEST	28	0
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20 and 21 through 28. **Do not include amounts on Line 20A and 20B.**	29	115
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.	30	115
31	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	31	0
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	115
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	15

REFUND DUE

34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.		34	100
35	AMOUNT OF LINE 34 TO BE CREDITED TO 2014 INCOME TAX	**CREDIT**	35	0
36	AMOUNT TO BE REFUNDED – Subtract Line 35 from 34. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable, you will receive your refund on a MyRefund Card. **If you do not make a refund selection, you will receive your refund on a MyRefund Card.**	**REFUND** 1	36	100

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

SMIT

6492

Social Security Number 254152423

37	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.	37	0
38	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	38	0
39	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	39	0
40	**ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND**	40	0
41	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	41	0
42	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	42	0
43	INTEREST	43	0
44	DELINQUENT FILING PENALTY	44	0
45	DELINQUENT PAYMENT PENALTY	45	0
46	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	46	0
47	BALANCE DUE LOUISIANA – Add Lines 37 through 46. **PAY THIS AMOUNT.** **DO NOT SEND CASH.**	47	0

The 2-D barcode must be inserted within this area.

Status 010

Contribution and Donation 100000

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer	Date

Name SMIT

Address 1310

FOR OFFICE USE ONLY

Field Flag

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2013

Mail to: Department of Revenue
PO BOX 3440
BATON ROUGE LA 70821-3440

SPEC CODE

Social Security Number 254152423

SCHEDULE D-NR – 2013 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

1	**Adjusted Overpayment -** From Form IT-540B-2D, Line 32	1	115

2	**The Military Family Assistance Fund**	2	0	14	Louisiana Association of United Ways/LA 2-1-1	14	0
3	**Coastal Protection and Restoration Fund**	3	0	15	Center of Excellence for Autism Spectrum Disorder	15	0
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	4	15	16	Alliance for the Advancement of End of Life Care	16	0
5	The START Program	5	0	17	American Red Cross	17	0
6	Wildlife Habitat and Natural Heritage Trust Fund	6	0	18	New Opportunities Waiver Fund	18	0
7	Louisiana Cancer Trust Fund	7	0	19	Friends of Palmetto Island State Park	19	0
8	Louisiana Animal Welfare Commission	8	0	20	Dreams Come True, Inc.	20	0
9	National Lung Cancer Partnership	9	0	21	Louisiana Coalition Against Domestic Violence, Inc.	21	0
10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	10	0	22	Decorative Lighting on the Crescent City Connection	22	0
11	Louisiana Food Bank Association	11	0	23	Operation and Maintenance of the New Orleans Ferries	23	0
12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	0	24	Louisiana National Guard Honor Guard for Military Funerals	24	0
13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	0	25	Bastion Community of Resilience	25	0

26	TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33.	26	15

TEST SCENARIO **1**

(Federal Return)

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2013

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
THOMAS J	HOOVER	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

10098 LOUISIANA ST

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

WAVELAND MS 39520-7342

Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

DRAFT AS OF July 26, 2013 DO NOT FILE

Filing Status

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,000		
9a	Ordinary dividends. Attach Schedule B if required			9a	
b	Qualified dividends	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amount	15b	
16a	Pensions and annuities	16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	36,000
18	Farm income or (loss). Attach Schedule F			18	28,400
19	Unemployment compensation			19	
20a	Social security benefits	20a	b Taxable amount	20b	
21	Other income. List type and amount GAMBLING WINNINGS			21	15,270
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	79,670

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27	2,007		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32	1,500		
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	3,507
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	76,163

DRAFT AS OF July 26, DO NOT FILE

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	76,163
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	6,100
41	Subtract line 40 from line 38		41	70,063
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42	3,900
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	66,163
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	12,473
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	12,473
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: **a** ☑ 3800 **b** ☐ 8801 **c** ☐	53	1,000	
54	Add lines 47 through 53. These are your **total credits**		54	1,000
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	11,473

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	4,013
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	15,486

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2013 estimated tax payments and amount applied from 2012 return	63	15,000	
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	15,000

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	486
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074
2013
Attachment Sequence No. **14**

Name of proprietor: THOMAS J HOOVER

Social security number (SSN): 513-72-8439

A Principal crop or activity: VEGETABLE FARMING

B Enter code from Part IV ▶ 1 1 1 2 1 0

C Accounting method: ☑ Cash ☐ Accrual

D Employer ID number (EIN), (see instr): 7 2 0 0 0 0 0 0 1

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses ☑ Yes ☐ No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☑ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	42,765
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2013	6a	6b Taxable amount	6b	
c	If election to defer to 2014 is attached, check here ▶ ☐		6d Amount deferred from 2012	6d	
7	Custom hire (machine work) income			7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	42,765

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11	700	a	Vehicles, machinery, equipment	24a	2,900
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	165
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	8,000
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17	2,600	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	14,365
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	28,400

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
THOMAS J HOOVER	513-72-8439

Before you begin: To determine if you must file Schedule SE, see the instructions.

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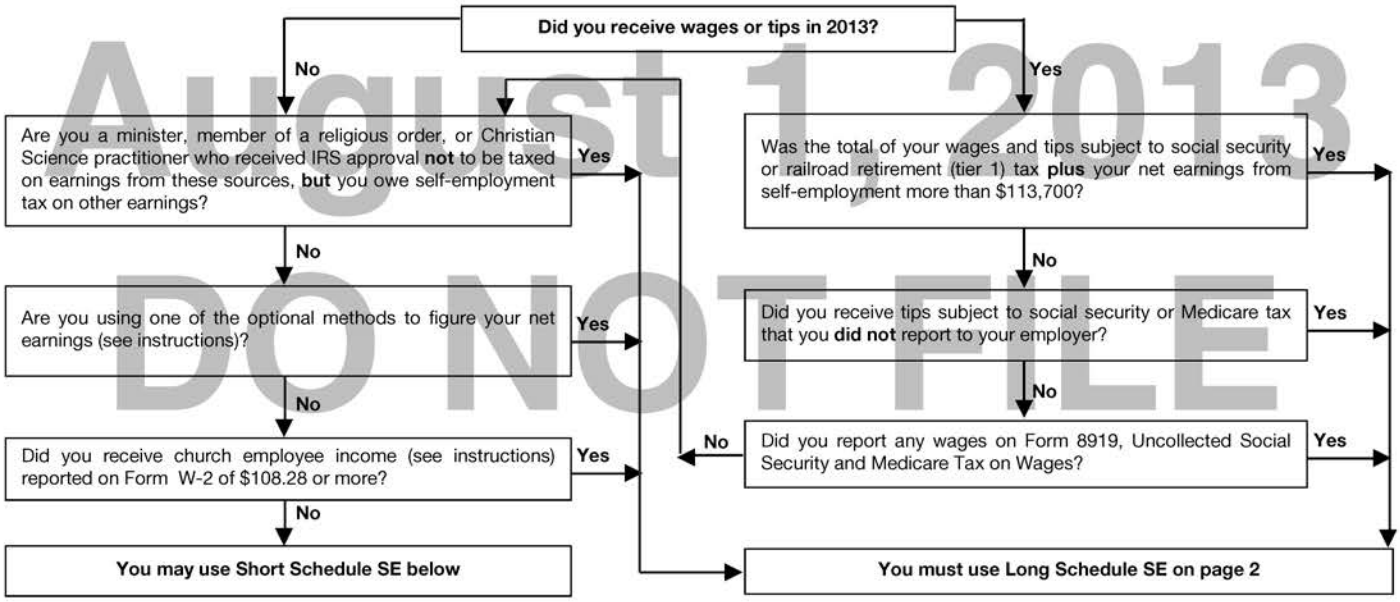
May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	28,400
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	
3	Combine lines 1a, 1b, and 2	3	28,400
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	26,227
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	4,013
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	2,007

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2013

Attachment Sequence No. **22**

Name(s) shown on return: THOMAS J HOOVER

Identifying number: 513-72-8439

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Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2			
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)			3	
4	Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	1,000
5	Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	1,000

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	12,473
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	12,473
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b			
c	Add lines 10a and 10b			10c	
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	12,473
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	12,473		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13			
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14			
15	Enter the greater of line 13 or line 14			15	
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	12,473
17	Enter the **smaller** of line 6 or line 16			17	1,000

C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

Part II **Allowable Credit** *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

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18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	12,473
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	11,473
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	12,473
28	Add lines 17 and 26	28	1,000
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	11,473
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)	33	
34	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the **smaller** of line 29 or line 36	37	
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	1,000

Name(s) shown on return: THOMAS J HOOVER

Identifying number: 513-72-8439

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☑ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		1,000
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		1,000
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		1,000

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TEST SCENARIO **2**

(Federal Return)

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2013

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
ALTON	SEED	555 67 8905
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
JACKIE	SEED	123 56 4356

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

PO BOX 123

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

WILSON TX 79381-0123

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

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Filing Status

Check only one box.

1 ☐ Single

2 ☑ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
LINDA	SEED	400 55 3015	DAUGHTER	☑
JOSH	SEED	400 00 1015	SON	☑
ANDREW	SEED	400 00 5015	SON	☑
				☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 3
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed

Add numbers on lines above ▶ 5

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	75,000
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	96,422
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount GAMBLING WINNINGS		21	3,000
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	174,422

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27	6,812	
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35		36	6,812
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	167,610

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2013)

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Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	167,610
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☑ Blind. **Total boxes checked** ▶ 39a	1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	15,472
41	Subtract line 40 from line 38		41	152,138
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42	19,500
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	132,638
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	25,017
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	25,017
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48	600	
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51	100	
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	700
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	24,317

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100
Married filing jointly or Qualifying widow(er), $12,200
Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	13,624
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	37,941

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	15,500	
63	2013 estimated tax payments and amount applied from 2012 return	63	22,000	
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	37,500

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	441
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2013

Attachment Sequence No. **07**

Name(s) shown on Form 1040: ALTON AND JACKIE SEED

Your social security number: 555-67-8905

DRAFT AS OF August 27, 2013 DO NOT FILE

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	21,800	
	2	Enter amount from Form 1040, line 38 [2] 167,610			
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	16,761	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	5,039
Taxes You Paid	5	State and local **(check only one box):**			
		a ☐ Income taxes, **or**	5	1,933	
		b ☑ General sales taxes			
	6	Real estate taxes (see instructions)	6	1,200	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9	3,133
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	7,300	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15	7,300
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $150,000?				
		☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			29	15,472
		☑ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to *www.irs.gov/schedulec.*
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2013

Attachment Sequence No. **09**

Name of proprietor: JACKIE SEED

Social security number (SSN): 123-56-4356

A Principal business or profession, including product or service (see instructions): RECORDING STUDIO

B Enter code from instructions ▶ 5 1 2 2 0 0

C Business name. If no separate business name, leave blank.: LOUISIANA SOUNDS

D Employer ID number (EIN), (see instr.): 7 2 3 2 3 2 3 2 3

E Business address (including suite or room no.) ▶ 123 MAIN ST
City, town or post office, state, and ZIP code: BATON ROUGE LA 70801

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . ☑ Yes ☐ No

H If you started or acquired this business during 2013, check here . . . ▶ ☐

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☑ No

J If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

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Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ ☐	1	315,875
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	315,875
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	315,875
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	315,875

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	3,120	18	Office expense (see instructions)	18	663
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10	7,761	a	Vehicles, machinery, and equipment	20a	9,750
11	Contract labor (see instructions)	11	15,210	b	Other business property	20b	49,860
12	Depletion	12		21	Repairs and maintenance	21	4,719
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	20,670
				23	Taxes and licenses	23	894
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals and entertainment (see instructions)	24b	
15	Insurance (other than health)	15	5,850				
16	Interest:			25	Utilities	25	4,875
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)	26	63,641
b	Other	16b	850	27a	Other expenses (from line 48)	27a	
17	Legal and professional services	17	31,590	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	219,453
29	Tentative profit or (loss). Subtract line 28 from line 7	29	96,422
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	96,422

32 If you have a loss, check the box that describes your investment in this activity (see instructions).
• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**
• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

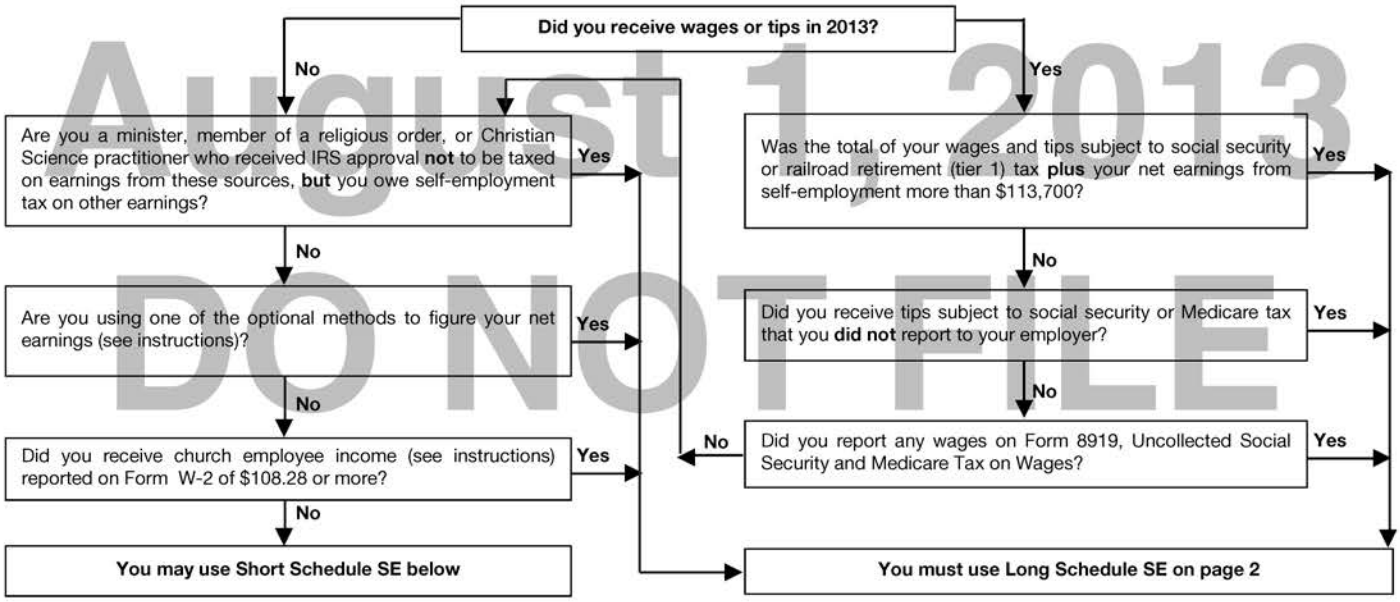
Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
ALTON AND JACKIE SEED	555-67-8905

Before you begin: To determine if you must file Schedule SE, see the instructions.

DRAFT AS OF August 1, 2013 DO NOT FILE

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	96,422
3	Combine lines 1a, 1b, and 2	3	96,422
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	89,046
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	13,624
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	6,812

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441.*

1040 1040A 1040NR 2441

OMB No. 1545-0074

2013

Attachment Sequence No. **21**

Name(s) shown on return: ALTON AND JACKIE SEED

Your social security number: 555-67-8905

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Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
HAPPY KIDS	1234 GOVERNMENT ST BATON ROUGE LA 70802	72-3453453	4,800

Did you receive **dependent care benefits?**
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2013 for the person listed in column (a)
ANDREW	SEED	400-00-5015	4,800

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000
4	Enter your **earned income.** See instructions	4	75,000
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	89,610
6	Enter the **smallest** of line 3, 4, or 5	6	3,000
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7 167,610		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X . 20
9	Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9	600
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10 34,396		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	600

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2013)

TEST SCENARIO **3**

(Federal Return)

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2013

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
DONALD	PORTER	5 6 7 1 0 2 3 4 5
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		3 4 3 2 1 3 4 3 4

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

298 15TH ST

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

PORT ARTHUR TX 77640-4166

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

DRAFT ASOF July 26 2013 DO NOT FILE

Filing Status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☑ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
DAFFY	PORTER	6 7 8 9 0 7 2 3 4	SON	☑
				☐
				☐
				☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	1,225,500
8a	**Taxable** interest. Attach Schedule B if required	8a	115,000
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	
16a	Pensions and annuities — 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	170,533
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	1,511,033

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27	2,284		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	2,284
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	1,508,749

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2013)

DRAFT AS OF July 26, DO NOT FILE

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	1,508,749
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	87,238
41	Subtract line 40 from line 38		41	1,421,511
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	1,421,511
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	536,741
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	536,741
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	536,741

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	4,567
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	60	15,692
61	Add lines 55 through 60. This is your **total tax** ▶	61	557,000

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	428,925	
63	2013 estimated tax payments and amount applied from 2012 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	428,925

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	128,075
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2013

Attachment Sequence No. **07**

Name(s) shown on Form 1040: DONALD PORTER

Your social security number: 567-10-2345

DRAFT AS OF August 27, 2013 DO NOT FILE

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☐ General sales taxes	5	41,500	
	6	Real estate taxes (see instructions)	6	15,000	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶ 1	8		
	9	Add lines 5 through 8		9	56,500
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	47,500	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14		15	47,500
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	24,000	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18		19	24,000
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶		28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $150,000? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		29	87,238
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleb*.

OMB No. 1545-0074

2013

Attachment Sequence No. 08

Name(s) shown on return: DONALD PORTER

Your social security number: 567-10-2345

DRAFT AS OF August 5, 2013 DO NOT FILE

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
	JPMORGAN CHASE BANK	1	68,000
	US E BONDS	1	47,000
2	Add the amounts on line 1	2	115,000
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	115,000

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		✓
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		✓
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		✓

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074
2013
Attachment Sequence No. 14

Name of proprietor: DONALD PORTER

Social security number (SSN): 567-10-2345

A Principal crop or activity: DAIRY CATTLE AND MILK PRODUCTION

B Enter code from Part IV ▶ 1 1 2 1 2 0

C Accounting method: ☑ Cash ☐ Accrual

D Employer ID number (EIN), (see instr): 7 2 1 2 2 3 3 3 4

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses ☑ Yes ☐ No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☑ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

DRAFT AS OF August 1, 2013 DO NOT FILE

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a	50,000		
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	50,000
2	Sales of livestock, produce, grains, and other products you raised			2	394,553
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2013	6a	6b Taxable amount	6b	
c	If election to defer to 2014 is attached, check here ▶ ☐		6d Amount deferred from 2012	6d	
7	Custom hire (machine work) income			7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	444,553

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment	24a	36,850
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	24,000
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	1,070
				29	Taxes	29	2,000
16	Feed	16	50,700	30	Utilities	30	13,900
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	60,500
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20	4,000	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22	81,000	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	274,020
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	170,533

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

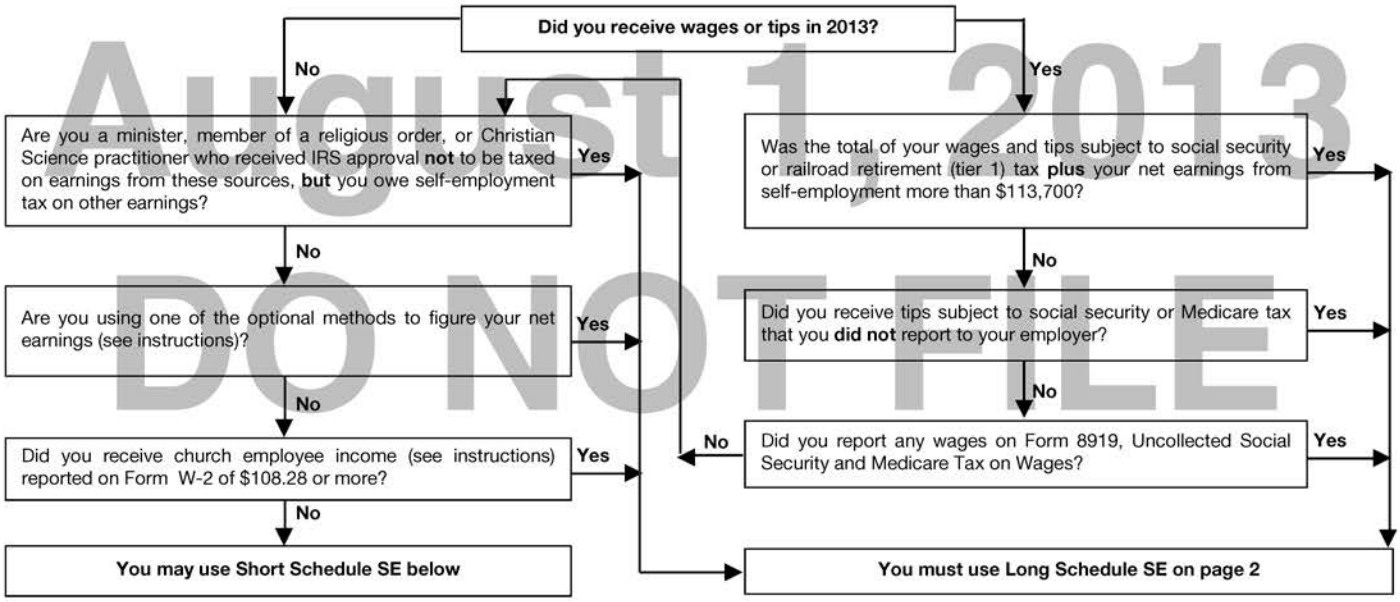
Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
DONALD PORTER	567-10-2345

Before you begin: To determine if you must file Schedule SE, see the instructions.

DRAFT AS OF August 1, 2013 DO NOT FILE

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	
3	Combine lines 1a, 1b, and 2	3	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	

Name of person with **self-employment** income (as shown on Form 1040): DONALD PORTER

Social security number of person with **self-employment** income ▶ 567-10-2345

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

DRAFT AS OF August 1, 2013 DO NOT FILE

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ▶ ☐				
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			1a	170,533
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z			1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			2	
3	Combine lines 1a, 1b, and 2			3	170,533
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			4a	157,487
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a			
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			5b	
6	Add lines 4c and 5b			6	157,487
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013			7	113,700
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $113,700 or more, skip lines 8b through 10, and go to line 11	8a	113,700		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b			
c	Wages subject to social security tax (from Form 8919, line 10)	8c			
d	Add lines 8a, 8b, and 8c			8d	113,700
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶			9	0
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			10	
11	Multiply line 6 by 2.9% (.029)			11	4,567
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			12	4,567
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	13	2,284		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,960, **or (b)** your net farm profits[2] were less than $5,024.

14	Maximum income for optional methods	14	4,640
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,640. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,024 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-XXXX

2013

Attachment Sequence No. **71**

Name(s) shown on Form 1040: DONALD PORTER

Your social security number: 567-10-2345

DRAFT AS OF August 6, 2013 DO NOT FILE

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	1,225,500		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	1,225,500		
5	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	5	125,000		
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-			6	1,100,500
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	9,905

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	157,487		
9	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	9	125,000		
10	Enter the amount from line 4	10	1,225,500		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0		
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-			12	157,487
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	1,417

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	11,322

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	17,770		
20	Enter the amount from line 1	20	1,225,500		
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	17,770		
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages			22	0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14			23	0
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59475X

Form **8959** (2013)

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. XXXX-XXXX

2013

Attachment Sequence No. 72

Name(s) shown on Form 1040 or Form 1041: DONALD PORTER

Your social security number or EIN: 567-10-2345

DRAFT AS OF August 7, 2013 DO NOT FILE

Part I Investment Income

☐ Section 6013(g) election (see instructions)

☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)			1	115,000
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)			2	
3	Annuities from nonqualified plans (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Changes to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	115,000

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-			12	115,000
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	1,508,749		
14	Threshold based on filing status (see instructions)	14	125,000		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,383,749		
16	Enter the smaller of line 12 or line 15			16	115,000
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60			17	4,370
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4			21	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59474M

Form **8960** (2013)

TEST SCENARIO **4**

(Federal Return)

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2013

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
JASON	GREENLY, SR	3 7 2 8 4 3 9 5 1
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

196 APARTMENT COURT DR | 190

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

BATON ROUGE LA 70806-4483

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

DRAFT ASOF July 26, 2013 DO NOT FILE

Filing Status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☑ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
JOHN	GREENLY	5 5 5 4 5 6 2 9 8	GRANDSON	☑
JAMES	GREENLY	5 5 5 4 6 2 6 9 8	GRANDSON	☑
				☐
				☐

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	6,000
8a	**Taxable** interest. Attach Schedule B if required			8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
9a	Ordinary dividends. Attach Schedule B if required			9a	
b	Qualified dividends	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	10,500	b Taxable amount 15b	10,500
16a	Pensions and annuities	16a	6,500	b Taxable amount 16b	6,500
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	8,000	b Taxable amount 20b	1,000
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	24,000

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	24,000

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Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	24,000
39a	Check if: ☑ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked** ▶ 39a	1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	10,450
41	Subtract line 40 from line 38		41	13,550
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42	11,700
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	1,850
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	186
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	186
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48	186	
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	186
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	0

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100
Married filing jointly or Qualifying widow(er), $12,200
Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	750	
63	2013 estimated tax payments and amount applied from 2012 return	63		
64a	**Earned income credit (EIC)**	64a	2,410	
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Schedule 8812	65	450	
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	3,610

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	3,610
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	3,610
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441.*

1040 1040A 1040NR 2441

OMB No. 1545-0074

2013

Attachment Sequence No. **21**

Name(s) shown on return: JASON GREENLY, SR

Your social security number: 372-84-3951

DRAFT AS OF August 1, 2013 DO NOT FILE

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
TINY TOTS DAY CARE	4321 WASHINGTON BLVD BEAUMONT, TX 77707	555-55-5555	400
KIDS MATTER	1234 FLORIDA BLVD BATON ROUGE, LA 70806	72-5555555	600

Did you receive **dependent care benefits?**
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2013 for the person listed in column (a)
JAMES	GREENLY	555-46-2698	1,000

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	1,000
4	Enter your **earned income.** See instructions	4	6,000
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	6,000
6	Enter the **smallest** of line 3, 4, or 5	6	1,000
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7 24,000		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X . 30
9	Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9	300
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10 186		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	186

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2013)

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.**

OMB No. 1545-0074

2013

Attachment Sequence No. 47

Name(s) shown on return: JASON GREENLY, SR

Your social security number: 372-84-3951

DRAFT AS OF October 29, 2013 DO NOT FILE

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	2,000	
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48			2	0	
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3	2,000	
4a	Earned income (see separate instructions)	4a	6,000			
b	Nontaxable combat pay (see separate instructions) 4b					
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☑ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .	5	3,000			
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	450	

Next. Do you have three or more qualifying children?

☑ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7	
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	
9	Add lines 7 and 8	9	
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier I RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	450

1040 1040A 1040NR

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

DRAFT AS OF October 29, 2013 DO NOT FILE

TEST SCENARIO **5**

(In this scenario, a federal return is not required.)