

# **2021 IT-540B-2D**

## **Specifications and Test Scenarios**

## Table of Contents

	Page		Page
<b>General Requirements .....</b>	<b>1</b>	<b>2-D Barcode Specifications (continued)</b>	
Software Developer ID Number.....	1	Example of 2-D Barcode .....	24
Paper Requirements.....	1	Information to Provide to Customers.....	24
Printers .....	1	2-D Barcode Fields.....	25
Ink .....	1	Header Information .....	25
Grid Line and Position Numbers.....	1	Government Specific Data.....	25
Fonts .....	1	Return, Page 1 .....	25
Printed Variable Data.....	1	Return, Page 2 .....	27
Document Identification Numbers .....	2	Return, Page 3 .....	28
Registration Marks.....	2	Return, Page 4 .....	30
Barcodes (three of nine) .....	2	Schedule C-NR .....	31
<b>Exact Placement Specifications .....</b>	<b>3</b>	Schedule D-NR .....	32
Worksheets.....	3	Schedule F-NR.....	32
Return, Page 1.....	4	Schedule H-NR .....	33
Return, Page 2.....	6	Schedule I-NR.....	33
Return, Page 3.....	9	Schedule J-NR .....	34
Return, Page 4.....	12	Trailer.....	35
Schedule C-NR.....	14	<b>Submission of Test Samples.....</b>	<b>36</b>
Schedule D-NR.....	15		
Schedule F-NR .....	16		
Schedules H-NR and I-NR .....	18		
Schedule J (Page 1) .....	19		
Schedule J (Page 2) .....	21		
<b>2-D Barcode Specifications .....</b>	<b>23</b>		
Requirements .....	23		
Barcode Layout.....	23		

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

**Changes**

## General Requirements

The 2021 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 23 of this document and a **2-D barcode** as specified on Pages 24 through 36 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

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

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

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

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

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

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

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

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

<b>2021 Return / Schedule / Worksheet</b>	<b>Doc ID No.</b>
IT-540B-2D Return, Page 1 .....	62281
IT-540B-2D Return, Page 2 .....	62282
IT-540B-2D Return, Page 3 .....	62283
IT-540B-2D Return, Page 4 .....	62284
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	62269
IT-540B-2D Schedule C-NR .....	62285
IT-540B-2D Schedule D-NR .....	62286
IT-540B-2D Schedule F-NR .....	62287
IT-540B-2D Schedules H-NR and I-NR .....	62288
IT-540B-2D Schedule J-NR (Page 1) .....	62289
IT-540B-2D Schedule J-NR (Page 2) .....	62290
IT-540B-2D School Expense Deduction Worksheet.....	62276
IT-540B-2D Refundable Child Care Credit Worksheet.....	62277
IT-540B-2D Refundable School Readiness Credit Worksheet.....	62278

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

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



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

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

<b>2021 Return / Schedule / Worksheet</b>	<b>Doc ID No.</b>
IT-540B-2D Return, Page 1 .....	62281
IT-540B-2D Return, Page 2 .....	62282
IT-540B-2D Return, Page 3 .....	62283
IT-540B-2D Return, Page 4 .....	62284
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	62269
IT-540B-2D Schedule C-NR .....	62285
IT-540B-2D Schedule D-NR .....	62286
IT-540B-2D Schedule F-NR .....	62287
IT-540B-2D Schedules H-NR and I-NR .....	62288
IT-540B-2D Schedule J-NR (Page 1) .....	62289
IT-540B-2D Schedule J-NR (Page 2) .....	62290
IT-540B-2D School Expense Deduction Worksheet.....	62276
IT-540B-2D Refundable Child Care Credit Worksheet.....	62277
IT-540B-2D Refundable School Readiness Credit Worksheet.....	62278

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

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

- 2021 Nonresident and Part-Year Resident (NPR) Worksheet
- 2021 Louisiana School Expense Deduction Worksheet
- 2021 Louisiana Refundable Child Care Credit Worksheet
- 2021 Louisiana Refundable School Readiness Credit Worksheet

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

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

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

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

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

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	62269
IT-540B-2D School Expense Deduction Worksheet.....	62276
IT-540B-2D Refundable Child Care Credit Worksheet .....	62277
IT-540B-2D Refundable School Readiness Credit Worksheet .....	62278
IT-540B-2D Nonrefundable Child Care Credit Worksheet.....	62279
IT-540B-2D Nonrefundable School Readiness Credit Worksheet.....	62280

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62281) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

**Printed Variable Data Fields – IT-540B-2D Return (Page 1)**

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers <b>must</b> appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number <b>must</b> be provided if the filing status is married filing joint. If not, 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 12 Position(s) 46-51	Alphanumeric	6	Taxpayer's Mailing Address	Unit Type – Use Postal Abbreviation
Line 12 Position(s) 54-59	Alphanumeric	6	Taxpayer's Mailing Address	Number
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen ( - ) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 62-79	Numeric	10	Telephone Number	Telephone Number
Line 16 Position(s) 15-57	Numeric	43	Foreign Nation	If not United States ( do not abbreviate)

Printed Variable Data Fields – IT-540B-2D Return (Page 1) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 6 Position(s) 12	Alpha	1	Name Change Indicator	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.	
Line 8 Position(s) 12	Alpha	1	Decedent Filing Indicator		
Line 10 Position(s) 12	Alpha	1	Spouse Decedent Indicator		
Line 12 Position(s) 12	Alpha	1	Address Change Indicator		
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator		
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator		
Line 18 Position(s) 18	Alpha	1	MSRA (Military Spouses Residency Relief Act) Indicator		
Line 18 Position(s) 29	Alpha	1	Nonresident Return		
Line 20 Position(s) 18	Alpha	1	Nonresident Professional Athlete		
Line 20 Position(s) 29	Alpha	1	Part- Year Resident Return		
Line 18 Position(s) 37-44	Numeric	8	Taxpayer’s Date of Birth		
Line 18 Position(s) 57-64	Numeric	8	Spouse’s Date of Birth		
Line 27 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 24 Position(s) 44	Alpha	1	Self Exemption	Hardcode an “X” (uppercase) in the specified position. This exemption must be claimed.	
Line 24 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 24 Position(s) 59	Alpha	1	Self Exemption – Blind		
Line 26 Position(s) 44	Alpha	1	Spouse Exemption		
Line 26 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over		
Line 26 Position(s) 59	Alpha	1	Spouse Exemption – Blind		
Line 25 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B	
Line 33 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)	
Line 52 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)	

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

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

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

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

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

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

**Document Identification Number:** The document identification number (**62282**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). <b>If not applicable, leave blank.</b>
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. <b>Note:</b> If a federal return is not required, print "0" (zero) on Lines 7-14.
Line 10 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12.
Line 12 Position(s) 69-77	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 20.
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, <b>rounding down</b> . Since no punctuation is allowed, enter the result <b>right-justified</b> and <b>without the decimal point</b> . 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 <b>10B</b> from Line <b>10A</b> .	
Line 24	Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 10D, Box 2)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by a federal disaster credit allowed by IRS—see instructions. Do not print a box, only the "X" if applicable.	
Line 24	Position(s) 70-77	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.	
Line 26	Position(s) 70-77	Numeric	8	Return Line 10E	Total Deductions – Add Lines <b>10C</b> and <b>10D</b> .	
Line 28	Position(s) 70-77	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line <b>10E</b> by the ratio on Line <b>9</b> .	
Line 30	Position(s) 69-77	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line <b>10F</b> from Line <b>8</b> . If result is less than zero, enter zero "0".	
Line 32	Position(s) 70-77	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet	
Line 34	Position(s) 70-77	Numeric	8	Return Line 13	Nonrefundable Priority 1 Credits - Schedule C-NR, Line 5	
Line 36	Position(s) 70-77	Numeric	8	Return Line 14	Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line <b>13</b> from Line <b>12</b> . If the result is less than zero, enter zero "0".	
Line 39	Position(s) 74-77	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line <b>11</b>	
Line 41	Position(s) 74-77	Numeric	5	Return Line 15A	Refundable Child Care Credit worksheet, Line <b>3</b>	
Line 43	Position(s) 74-77	Numeric	5	Return Line 15B	Refundable Child Care Credit worksheet, Line <b>6</b>	
Line 46	Position(s) 73-77	Numeric	5	Return Line 16	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line <b>4</b>	
Line 47	Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a <b>5-star</b> facility	
Line 47	Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a <b>4-star</b> facility	
Line 47	Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a <b>3-star</b> facility	
Line 47	Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a <b>2-star</b> facility	
					Use "0" (zero) as the default.	
Line 49	Position(s) 71-77	Numeric	7	Return Line 17	Other Refundable Priority 2 Credits	
Line 51	Position(s) 71-77	Numeric	7	Return Line 18	Total Refundable Priority 2 Tax Credits – Add Lines 15 and 16 through 17. Do not include Lines 15A, 15B,	
Line 56	Position(s) 71-77	Numeric	7	Return Line 19	Tax Liability after Refundable Priority 2 Credits	

Line 58	Position(s) 70-77	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits:
Line 61	Position(s) 38-41	Alpha	4	Name Code	<p>Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b></p> <p>Name code examples:     John Brown = BROW                                               John Bow     = BOW</p>

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

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

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

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

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

**Document Identification Number:** The document identification number (**62283**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 7 Position(s) 70-77	Numeric	8	Return Line 21	Nonrefundable Priority 3 Credits – Schedule J-NR, Line <b>16</b>
Line 10 Position(s) 70-77	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax – Subtract Line <b>21</b> from Line <b>19</b> . If the result is less than zero, enter zero "0".
Line 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—No use tax due.	<b>One or the other of these indicators must be marked.</b> Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.
Line 14 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.	
Line 12 Position(s) 70-77	Numeric	8	Return Line 23	Consumer Use Tax
Line 16 Position(s) 70-77	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines <b>22</b> and <b>23</b> .
Line 19 Position(s) 71-77	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line <b>20</b>
Line 21 Position(s) 71-77	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I-NR, Line <b>6</b>
Line 23 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Louisiana Tax Withheld for <b>2021</b>
Line 25 Position(s) 71-77	Numeric	7	Return Line 28	Amount of Credit Carried Forward from <b>2020</b>
Line 27 Position(s) 71-77	Numeric	7	Return Line 29	Paid by Composite Partnership Filing

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 29 Position(s) 71-77	Numeric	7	Return Line 30	Amount of Estimated Payments for <b>2021</b>
Line 31 Position(s) 71-77	Numeric	7	Return Line 31	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines <b>25 – 31</b> .
Line 36 Position(s) 71-77	Numeric	7	Return Line 33	Overpayment: -If Line 32 is greater than Line 24, subtract Line 24 from Line 32. <b>Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.</b>
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 34)	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 35	Adjusted Overpayment: - If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the balance on Line 35. If Line 34 is greater than Line 33, enter zero “0”, subtract Line 33 from Line 34 and enter the balance on Line 40.
Line 42 Position(s) 71-77	Numeric	7	Return Line 36	<b>Total Donations – Schedule D-NR- Total Line 20</b>
Line 45 Position(s) 71-77	Numeric	7	Return Line 37	Subtotal – Subtract Line <b>36</b> from Line <b>35</b> .
Line 47 Position(s) 71-77	Numeric	7	Return Line 38	Amount Credited to <b>2022</b>
Line 50 Position(s) 71-77	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line <b>38</b> from Line <b>37</b> .
Line 51 Position(s) 57	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit <b>If the amount on Line 39 = 0, leave this field blank.</b>
Line 55 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. <b>If not applicable, leave blank.</b>
Line 55 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. <b>If not applicable, leave blank.</b>
Line 55 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.— Yes	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. <b>If not applicable, leave blank.</b>
Line 55 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S. — No	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. <b>If not applicable, leave blank.</b>
Line 57 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>
Line 57 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 61    Position(s) 38-41	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples:    John Brown = BROW John Bow     = BOW

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62284) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Return (Page 4)					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8	Position(s) 71-77	Numeric	7	Return Line 40	Amount Owed: - If Line 32 < Line 24, subtract Line 32 from Line 24 and enter result on Line 40.
Line 10	Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
Line 12	Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
Line 14	Position(s) 71-77	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
Line 16	Position(s) 71-77	Numeric	7	Return Line 44	Interest – Interest Calculation worksheet, Line 5
Line 18	Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 20	Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 22	Position(s) 58	Alpha	1	Farmer Indicator (Return Line 47)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 22	Position(s) 71-77	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210NR.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 24 Position(s) 71-77	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines <b>40 – 47</b> .
Line 36 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line <b>38</b> = 0. Mark "1" if Line <b>38</b> > 0. (Credit to <b>2022</b> ) Position 28: Mark "0" if Line <b>39</b> = 0. Mark "1" if Line <b>39</b> > 0. (Refund) Position 29: Mark "0" if Line <b>48</b> = 0. Mark "1" if Line <b>48</b> > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110".
Line 39 Position(s) 26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line <b>36</b> = 0. Mark "1" if Line <b>36</b> > 0. Position 27: Mark "0" if Line <b>41</b> = 0. Mark "1" if Line <b>41</b> > 0. Position 28: Mark "0" if Line <b>42</b> = 0. Mark "1" if Line <b>42</b> > 0. Position 29: Mark "0" if Line <b>43</b> = 0. Mark "1" if Line <b>43</b> > 0. Examples: If Lines 36, 42, and 43 are zero and Line 41 is \$100, mark "0100". If Line 36 is \$100, Line 43 is \$200, and Lines 41 and 42 are zero, mark "1001".
Line 56 Position(s) 69-78	Alphanumeric	10	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 57 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW
Line 59 Position(s) 33-57	Alphanumeric	25	LDR's Mailing Address	If Line 48 = 0, print: PO BOX 3440 If Line 48 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 48 = 0, print: BATON ROUGE LA 70821-3440 If Line 48 > 0, print: BATON ROUGE LA 70821-3550

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 18 in Position 58.
  - 1 positioned on Line 25 in Position 58.
  - 1 positioned on Line 34 in Position 58.
  - 1 positioned on Line 42 in Position 58
  - 1 positioned on Line 61 in Position 80

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

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

**Document Identification Number:** The document identification number **62285** must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

<b>Printed Variable Data Fields – IT-540B-2D Schedule C-NR</b>					
<b>Exact Placement on Grid</b>		<b>Field Type</b>	<b>Field Length</b>	<b>Field Name</b>	<b>Comments</b>
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 10	Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
Line 10	Position(s) 71-77	Numeric	7	Schedule C-NR, Line 1	Enter amount of credit allowed. See instructions.
Line 12	Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 2)	Enter 3-digit credit code. If not applicable, leave blank.
Line 12	Position(s) 71-77	Numeric	7	Schedule C-NR, Line 2	Enter amount of credit allowed. See instructions.
Line 14	Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 3)	Enter 3-digit credit code. If not applicable, leave blank.
Line 14	Position(s) 71-77	Numeric	7	Schedule C-NR, Line 3	Enter amount of credit allowed. See instructions.
Line 16	Position(s) 55-57	Numeric	3	(Nonrefundable Priority 1 Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 16	Position(s) 71-77	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 18	Position(s) 71-77	Numeric	7	Schedule C-NR, Line 5	Total Nonrefundable Tax Priority 1 Credits – Add Lines <b>1-4</b>

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



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

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

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

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

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

**Document Identification Number:** The document identification number (**62286**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule D-NR					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 14	Position(s) 71-77	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line <b>35</b>
Line 18	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
Line 20	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
Line 22	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 4	START Program
Line 24	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 6	Louisiana Cancer Trust Fund
Line 28	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 8	Louisiana Food Bank Association
Line 32	Position(s) 35-39	Numeric	5	Schedule D-NR, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 34	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 18	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 11	American Red Cross
Line 20	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 12	Louisiana National guard Honor Guard for Military Funerals
Line 22	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 13	Louisiana State Troopers Charities, Inc.
Line 24	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 14	Friends of Palmetto State Park
Line 26	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 15	Louisiana Horse Rescue
Line 28	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 16	Louisiana Coalition Against Domestic Violence
Line 30	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 17	Dreams Come True, Inc
Line 32	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18	Sexual Trauma Awareness and Response (STAR)
Line 34	Position(s) 73-77	Numeric	5	Schedule D-NR, Line 19	Louisiana State University Agricultural Center (4-H)
Line 37	Position(s) 71-77	Numeric	7	Schedule D-NR, Line 20	Total Donations – Add Lines 2 – 19. This amount cannot be greater than Line 1.

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 7 in Position 51.
  - 1 positioned on Line 37 in Position 49.
  - 1 positioned on Line 57 in Position 10.
  - 1 positioned on Line 61 in Position 80.

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

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

**Document Identification Number:** The document identification number (**62287**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule F-NR					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 12 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 1)	Enter 3-character credit code. If not applicable, leave blank.	
Line 12 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 1	Enter amount of credit allowed. See instructions.	
Line 14 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.	
Line 14 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.	
Line 16 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.	
Line 16 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.	
Line 18 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.	
Line 18 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.	
Line 20 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.	

Printed Variable Data Fields – IT-540B-2D Schedule F-NR – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 20 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.	
Line 22 Position(s) 54-62	Numeric	9	Schedule F-NR, Line 5A	School Readiness Child Care Directors- Facility License Number	
Line 29 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	Enter 3-character credit code. If not applicable, leave blank. <b>Note: Currently, the only valid code is “62F” and is hardcoded in this field.</b>	
Line 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.	
Line 31 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 6A	Enter the LDR State Certification Number from Form R-6135.	
Line 33 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7)	Enter 3-character credit code. If not applicable, leave blank. <b>Note: Currently, the only valid code is “62F” and is hardcoded in this field.</b>	
Line 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.	
Line 35 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 7A	Enter the LDR State Certification Number from Form R-6135.	
Line 37 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8)	Enter 3-character credit code. If not applicable, leave blank. <b>Note: Currently, the only valid code is “62F” and is hardcoded in this field.</b>	
Line 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 8	Enter amount of credit allowed. See instructions.	
Line 39 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.	
Line 41 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 9	Total Refundable Priority 2 Credits – Add Lines 1- 8.	

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 9 in Position 59.
  - 1 positioned on Line 18 in Position 59.
  - 1 positioned on Line 34 in Position 59.
  - 1 positioned on Line 46 in Position 58.
  - 1 positioned on Line 61 in Position 80.

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

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

**Document Identification Number:** The document identification number (62288) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedules H-NR and I-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 9	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 11	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 13	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines 1 and 2.
Line 22	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 22	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 24	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 24	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 26	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 26	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 28	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 28	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
Line 30	Position(s) 55-57	Alphanumeric	3	Refundable Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 30	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 32	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines 1 – 5.

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 7 in Position 58.
  - 1 positioned on Line 23 in Position 63.
  - 1 positioned on Line 41 in Position 58.
  - 1 positioned on Line 61 in Position 80.

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

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

**Document Identification Number:** The document identification number (**62289**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1)						
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments	
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 11	Position(s) 73-77	Numeric	5	Schedule J-NR, Line 1	Federal Child Care Credit	
Line 13	Position(s) 73-77	Numeric	5	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 15	Position(s) 73-77	Numeric	5	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2016-2020– See Nonrefundable Child Care Credit worksheet.	
Line 18	Position(s) 73-77	Numeric	5	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 19	Position(s) 28	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J-NR, Line 4)	Number of dependents who attended a <b>5-star</b> facility	Use “0” (zero) as the default.
Line 19	Position(s) 35	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J-NR, Line 4)	Number of dependents who attended a <b>4-star</b> facility	
Line 19	Position(s) 42	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J-NR, Line 4)	Number of dependents who attended a <b>3-star</b> facility	
Line 19	Position(s) 49	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J-NR, Line 4)	Number of dependents who attended a <b>2-star</b> facility	

## Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1) – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 21 Position(s) 73-77	Numeric	5	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2016-2020. – See Nonrefundable School Readiness Credit worksheet.
Line 28 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.
Line 30 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 7	Enter amount of credit allowed. See instructions.
Line 32 Position(s) 55-57	Numeric	3	(Nonrefundable Priority 3 Credit Code Schedule J-NR, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 8	Enter amount of credit allowed. See instructions.
Line 34 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 9	Enter amount of credit allowed. See instructions.
Line 36 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 10	Enter amount of credit allowed. See instructions.
Line 38 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule J-NR, Line 11	Enter amount of credit allowed. See instructions.

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62290) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540B-2D Schedule J-NR				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 13 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code. If not applicable, leave blank.
Line 13 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code. If not applicable, leave blank.
Line 17 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code. If not applicable, leave blank.
Line 21 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions. If not applicable, leave blank.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 53-55	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code. If not applicable, leave blank.
Line 25 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions. If not applicable, leave blank.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

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



## 2-D Barcode Specifications:

### Requirements:

- The 2-D barcode should be placed on Page 4 of the return on Lines 31-39 in Positions 35-80. The barcode must fit within this area of the form. The barcode grid area allowed is a recommendation for placement. The 2D barcode must meet the guidelines at this link <https://www.taxadmin.org/2-d-bar-coding-standards-revision-2010v1> and read at 200 dpi.
- 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 62281 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 provided 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 25 through 35 of this document.

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

**Example of 2-D Barcode:**

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6173<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
...	
...	
...	
*EOD*<CR>	

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

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

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

**2-D Barcode Sample**



## 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 <b>T1</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is <b>LA</b> .
4	Numeric	5	Description	Value is <b>62281</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
<b>IT-540B-2D Return (Page 1)</b>				
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 filing status of <b>married filing joint</b> . If not applicable, leave blank.
10	Alpha	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alpha	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alpha	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alpha	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alpha	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alpha	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alpha	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alpha	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alpha	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing Address	Unit Type- Use Postal Abbreviations
20	Alphanumeric	25	Taxpayer's Mailing Address	Unit Number
21	Alpha	25	Taxpayer's Mailing City	City (mailing address)
22	Alpha	2	Taxpayer's Mailing State	State (mailing address)
23	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.

24	Alphanumeric	43	Foreign Nation	If not United States ( do not abbreviate)	
25	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number	
26	Numeric	8	Taxable Period	Taxable Period (mmdyyy) – Example: <b>12312021</b>	
<b>Government Specific Data (continued)</b>					
<b>IT-540B-2D Return (Page 1) – continued</b>					
<b>Field No.</b>	<b>Field Type</b>	<b>Max. Field Length</b>	<b>Field Name</b>	<b>Comments</b>	
27	Numeric	5	Form ID Number	Form ID Number -- <b>62281</b>	
28	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.	
29	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.	
30	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.	
31	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.	
32	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.	
33	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.	
34	Binary	1	MSRA	Mark "1" for MSRA (Military Spouses Residency Relief Act). Mark "0" if not applicable.	
35	Binary	1	Nonresident Return	Mark "1" for Nonresident Return Mark "0" if not applicable.	
<b>36</b>	<b>Binary</b>	<b>1</b>	<b>Nonresident Professional Athlete</b>	<b>Mark "1" for Nonresident Return</b> <b>Mark "0" if not applicable.</b>	
37	Binary	1	Part-Year Resident Return	Mark "1" for Part-Year Resident Return Mark "0" if not applicable.	
38	Numeric	8	Taxpayer's Date of Birth	Format must be mmdyyy. No punctuation allowed.	
39	Numeric	8	Spouse's Date of Birth		
40	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)	
41	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.	<b>NOTE:</b> Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout.
42	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.	
43	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.	

44	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
45	Numeric	2	Dependents	Line 6C, total number of dependents
46	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed

**Government Specific Data (continued)**

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
47	Numeric	5	W-2 Wages	If "1" is marked in Field <b>47</b> , enter the wages from the W-2(s). If "0" is marked in Field <b>47</b> , leave blank.
48	Binary	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines <b>7 – 13</b> should be left blank and Line <b>14</b> must be "0.") Mark "0" if federal return is required.
49	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line <b>12</b> .
50	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line <b>20</b> .
51	Numeric	5	Return Line 9	Ratio of Louisiana AGI to Federal AGI – Divide Line <b>8</b> by Line <b>7</b> . Carry out to 4 decimal places, <b>rounding down</b> . Since no punctuation is allowed, enter the result <b>without the decimal point</b> . Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740
52	Numeric	7	Return Line 10A	Federal Itemized Deductions
53	Numeric	5	Return Line 10B	Federal Standard Deduction
54	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line <b>10B</b> from Line <b>10A</b> .
55	Binary	1	Federal Disaster Credit Indicator (Return Line 10D, Box 1)	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line <b>10D</b> ). Mark "0" if not applicable.
56	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.
57	Numeric	8	Return Line 10E	Total Deductions – Add Lines <b>10C</b> and <b>10D</b> .
58	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line <b>10E</b> by the ratio on Line <b>9</b> .
59	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line <b>10F</b> from Line <b>8</b> . If less than zero, enter "0" (zero).
60	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line <b>I</b>
61	Numeric	8	Return Line 13	Nonrefundable Priority 1 Credits – Schedule C-NR, Line <b>5</b>
62	Numeric	8	Return Line 14	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line <b>13</b> from Line <b>12</b> .
63	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line <b>11</b>
64	Numeric	<b>5</b>	Return Line 15A	Refundable Child Care Credit worksheet, Line <b>3</b>

65	Numeric	5	Return Line 15B	Refundable Child Care Credit worksheet, Line 6
66	Numeric	5	Return Line 16	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4

**Government Specific Data (continued)**

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
67	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a <b>5-star</b> facility
68	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a <b>4-star</b> facility
69	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a <b>3-star</b> facility
70	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a <b>2-star</b> facility
71	Numeric	7	Return Line 17	Other Refundable Priority 2 Credits, Schedule F-NR, Line 9
72	Numeric	7	Return Line 18	Total Refundable Priority 2 Credits – Add Lines 15 and 16 – 17. (Do not include amounts on Lines 15A and 15B.)
73	Numeric	8	Return Line 19	Tax Liability after Refundable Priority 2 Credits: - If Line 18 = Line 14, mark "0" (zero) on Line 19. - If Line 18 > Line 14, mark "0" (zero) on Line 19. - If Line 18 < Line 14, subtract Line 18 from Line 14 and enter result on Line 19.
74	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits: - If Line 18 = Line 14, mark "0" (zero) on Line 20. - If Line 18 > Line 14, subtract Line 14 from Line 18 and enter result on Line 20. - If Line 18 < Line 14, mark "0" (zero) on Line 20.

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
75	Numeric	8	Return Line 21	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16
76	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax. Subtract Line 21 from Line 19. If result is less than zero, enter "0" (zero).
77	Numeric	1	Consumer Use Tax Indicator (Return Line 23)	Consumer Use Tax (must be "1" or "0"): Mark "1" if no use tax is due. Mark "0" if not applicable.
78	Numeric	1	Amount from Consumer Use Tax Worksheet	Consumer Use Tax (must be "1" or "0"): Mark "1" if amount due from the Consumer Use Tax worksheet, Line 2 Mark "0" if not applicable.
79	Numeric	8	Return Line 23	Consumer Use Tax
80	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines 22 and 23.
81	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line 20

82	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I-NR, Line 6
83	Numeric	7	Return Line 27	Louisiana Tax Withheld for 2021
84	Numeric	7	Return Line 28	Credit Carried Forward from 2020
<b>Government Specific Data (continued)</b>				
<b>IT-540B-2D Return (Page 3) – continued</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
85	Numeric	7	Return Line 29	Amount Paid by Composite Partnership Filing
86	Numeric	7	Return Line 30	Amount of Estimated Payments for 2021
87	Numeric	7	Return Line 31	Amount Paid with Extension Request
88	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines 25 – 31.
89	Numeric	7	Return Line 33	Overpayment: - If Line 32 = Line 24, mark “0” (zero) on Lines 33 – 40 and go to Line 41. - If Line 32 > Line 24, subtract Line 24 from Line 32 and enter result on Line 33. - If Line 32 < Line 24, mark “0” (zero) on Lines 33 – 39 and go to Line 40.
90	Binary	1	Farmer Indicator (Return Line 34)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 35. Mark “0” if not applicable.
91	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210NR.
92	Numeric	7	Return Line 35	Adjusted Overpayment: - If Line 34 = Line 33, mark “0” (zero) on Lines 35 – 40 and go to Line 41. - If Line 34 > Line 33, mark “0” (zero) on Lines 35 – 39, subtract Line 33 from Line 34, and enter result on Line 40. - If Line 34 < Line 33, subtract Line 34 from Line 33 and enter on Line 35.
93	Numeric	7	Return Line 36	Total Donations – Schedule D-NR, Total Line 20
94	Numeric	7	Return Line 37	Subtotal – Subtract Line 36 from 35.
95	Numeric	7	Return Line 38	Amount of Overpayment Credited to 2022
96	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit <b>If the amount on Line 39 = 0, leave this field blank.</b>
97	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line 38 from Line 37.
98	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark “1” if checking. Mark “2” if savings. <b>If not applicable, leave blank.</b>
99	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. <b>If not applicable, leave blank.</b>
100	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>

101	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>
<b>Government Specific Data (continued)</b>				
<b>IT-540B-2D Return (Page 4)</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
102	Numeric	7	Return Line 40	Amount Owed: - If Line <b>32</b> < Line <b>24</b> , subtract Line <b>32</b> from Line <b>24</b> and enter result on Line <b>40</b> .
103	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
104	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
105	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
106	Numeric	7	Return Line 44	Interest – Interest Calculation Worksheet, Line <b>5</b>
107	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line <b>7</b>
108	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line <b>7</b>
109	Binary	1	Farmer Indicator (Return Line 47)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is checked Mark “0” if not applicable.
110	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210NR.
111	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines <b>40</b> – <b>47</b> .
112	Numeric	3	Status of Return	Status of Return: 1 <sup>st</sup> Digit: Mark “0” if Line <b>38</b> = 0. Mark “1” if Line <b>38</b> > 0. (Credit to 2022) 2 <sup>nd</sup> Digit: Mark “0” if Line <b>39</b> = 0. Mark “1” if Line <b>39</b> > 0. (Refund) 3 <sup>rd</sup> Digit: Mark “0” if Line <b>48</b> = 0. Mark “1” if Line <b>48</b> > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 38 and 48 are zero, mark "010". If Line 38 is \$100, Line 39 is \$200, and Line 48 is zero, mark "110".
113	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 <sup>st</sup> Digit: Mark “0” if Line <b>36</b> = 0. Mark “1” if Line <b>36</b> > 0. 2 <sup>nd</sup> Digit: Mark “0” if Line <b>41</b> = 0. Mark “1” if Line <b>41</b> > 0. 3 <sup>rd</sup> Digit: Mark “0” if Line <b>42</b> = 0. Mark “1” if Line <b>42</b> > 0. 4 <sup>th</sup> Digit: Mark “0” if Line <b>43</b> = 0. Mark “1” if Line <b>43</b> > 0. Examples: If Lines 36, 42, and 43 are zero and Line 41 is \$100, mark “0100”. If Line 36 is \$100, Line 43 is \$200, and Lines 41 and 43 are zero, mark “1001”.



**Government Specific Data (continued)**

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
114	Alphanumeric	10	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, SSN, or LDR account number. If not applicable, leave blank.
115	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW_

**IT-540-2D Schedule C-NR**

Field No.	Field Type	Max. Field Length	Field Name	Comments
116	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 1)	Enter 3-digit credit code.
117	Numeric	7	Schedule C-NR, Line 1	Enter amount of credit allowed. See instructions.
118	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 2)	Enter 3-character credit code.
119	Numeric	7	Schedule C-NR, Line 2	Enter amount of credit allowed. See instructions.
120	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 3)	Enter 3-character credit code.
121	Numeric	7	Schedule C-NR, Line 3	Enter amount of credit allowed. See instructions.
122	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4)	Enter 3-digit credit code.
123	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
124	Numeric	7	Schedule C-NR, Line 5	Total Nonrefundable Tax Credits – Add Lines 1-4.

**Government Specific Data (continued)**

**IT-540-2D Schedule D-NR**

Field No.	Field Type	Max. Field Length	Field Name	Comments
125	Numeric	7	Schedule D-NR, Line 1	Adjusted Overpayment – Return Line 35
126	Numeric	5	Schedule D-NR, Line 2	Military Family Assistance Fund
127	Numeric	5	Schedule D-NR, Line 3	Coastal Protection and Restoration Fund
128	Numeric	5	Schedule D-NR, Line 4	START Program
129	Numeric	5	Schedule D-NR, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
130	Numeric	5	Schedule D-NR, Line 6	Louisiana Cancer Trust Fund
131	Numeric	5	Schedule D-NR, Line 7	Louisiana Pet Overpopulation Advisory Council

## Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
132	Numeric	5	Schedule D-NR, Line 8	Louisiana Food Bank Association
133	Numeric	5	Schedule D-NR, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
134	Numeric	5	Schedule D-NR, Line 10	Louisiana Association of United Ways / LA 2-1-1
135	Numeric	5	Schedule D-NR, Line 11	American Red Cross
136	Numeric	5	Schedule D-NR, Line 12	Louisiana National Guard Honor Guard for Military Funerals
137	Numeric	5	Schedule D-NR, Line 13	Louisiana State Troopers Charities, Inc.
138	Numeric	5	Schedule D-NR, Line 14	Friends of Palmetto State Park.
139	Numeric	5	Schedule D-NR, Line 15	Louisiana Horse Rescue
140	Numeric	5	Schedule D-NR, Line 16	Louisiana Coalition Against Domestic Violence
141	Numeric	5	Schedule D-NR, Line 17	Dream Come True, Inc
142	Numeric	5	Schedule D-NR, Line 18	Sexual Trauma Awareness and Response
143	Numeric	5	Schedule D-NR, Line 19	Louisiana State University Agricultural Center (4-H)
144	Numeric	6	Schedule D-NR, Line 20	Total Donations – Add Lines 2 – 19. This amount cannot be more than Line 1.
145	Alphanumeric	3	Refundable Priority 1 Credit Code (Schedule F-NR, Line 1)	Enter 3-character credit code.
146	Numeric	7	Schedule F-NR, Line 1	Enter amount of credit allowed. See instructions.
147	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
148	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.

## Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
149	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 3)	Enter 3-character credit code.
150	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.
151	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 4)	Enter 3-character credit code.
152	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
153	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 5)	Enter 3-character credit code.
154	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.
155	Numeric	9	School Readiness Child Care-Facility License Number, Line 5A	Facility License Number
156	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
157	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.
158	Alphanumeric	26	Schedule F-NR, Line 6A	Enter the LDR State Certification Number from Form R-6135.
159	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
160	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.
161	Alphanumeric	26	Schedule F-NR, Line 7A	Enter the LDR State Certification Number from Form R-6135.
162	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
163	Numeric	7	Schedule F-NR, Line 8	Enter amount of credit allowed. See instructions.
164	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.
165	Numeric	7	Schedule F- NR, Line 9	Other Refundable Priority 2 Credits – Add Lines 1 –8.

## IT-540B-2D Schedule H-NR

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

## IT-540B-2D Schedule I-NR

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

171	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 2)	Enter 3-character credit code.
Government Specific Data (continued)				
IT-540B-2D Schedule I-NR – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
172	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
173	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code.
174	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
175	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code.
176	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
177	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code.
178	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
179	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines 1 – 5.
IT-540B-2D Schedule J-NR				
Field No.	Field Type	Max. Field Length	Field Name	Comments
180	Numeric	5	Schedule J-NR, Line 1	Federal Child Care Credit
181	Numeric	5	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
182	Numeric	5	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
183	Numeric	5	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
184	Numeric	1	Number of Qualified Dependents—5-Star Schedule J-NR, Line 4	Number of dependents who attended a <b>5-star</b> facility
185	Numeric	1	Number of Qualified Dependents—4-Star Schedule J-NR, Line 4	Number of dependents who attended a <b>4-star</b> facility
186	Numeric	1	Number of Qualified Dependents—3-Star Schedule J-NR, Line 4	Number of dependents who attended a <b>3-star</b> facility
187	Numeric	1	Number of Qualified Dependents—2-Star Schedule J-NR, Line 4	Number of dependents who attended a <b>2-star</b> facility
188	Numeric	5	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
189	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-character credit code.
190	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.

191	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 7)	Enter 3-character credit code.
192	Numeric	7	Schedule J-NR, Line 7	Enter amount of credit allowed. See instructions.
<b>Government Specific Data (continued)</b>				
<b>IT-540B-2D Schedule J-NR – continued</b>				
<b>Field No.</b>	<b>Field Type</b>	<b>Max. Field Length</b>	<b>Field Name</b>	<b>Comments</b>
193	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 8)	Enter 3-character credit code.
194	Numeric	7	Schedule J-NR, Line 8	Enter amount of credit allowed. See instructions.
195	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 9)	Enter 3-character credit code.
196	Numeric	7	Schedule J-NR, Line 9	Enter amount of credit allowed. See instructions.
197	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 10)	Enter 3-character credit code.
198	Numeric	7	Schedule J-NR, Line 10	Enter amount of credit allowed. See instructions.
199	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11)	Enter 3-character credit code.
200	Numeric	7	Schedule J-NR, Line 11	Enter amount of credit allowed. See instructions.
201	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code.
202	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
203	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number from Form R-6135.
204	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code.
205	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
206	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number from Form R-6135.
207	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code.
208	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions.
209	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number from Form R-6135.
210	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code.
211	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions.
212	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number from Form R-6135.
213	Numeric	8	Schedule J-NR, Line 16	Total Nonrefundable Tax Credits – Add Lines 2 – 15.

IT-540B-2D Schedule Nonresident and Part-Year Resident (NPR) Worksheet				
Field No.	Field Type	Max. Field Length	Field Name	Comments
214	Numeric	9	NPR Worksheet, Line 1	Federal NPR - Wages, salaries, tips, etc.
215	Numeric	9	NPR Worksheet, Line 1	Louisiana -Wages, salaries, tips, etc.
216	Numeric	9	NPR Worksheet, Line 2	Federal- Taxable interest
217	Numeric	9	NPR Worksheet, Line 2	Louisiana- Taxable interest
218	Numeric	9	NPR Worksheet, Line 3	Federal- Dividends
219	Numeric	9	NPR Worksheet, Line 3	Louisiana- Dividends
220	Numeric	10	NPR Worksheet, Line 4	Federal- Business income (or loss) and farm income (or loss)
221	Numeric	9	NPR Worksheet, Line 4	Louisiana- Business income (or loss) and farm income (or loss)
222	Numeric	10	NPR Worksheet, Line 5	Federal- Gains (or losses)
223	Numeric	9	NPR Worksheet, Line 5	Louisiana- Gains (or losses)
224	Numeric	9	NPR Worksheet, Line 6	Federal- IRA distributions, pensions and annuities
225	Numeric	9	NPR Worksheet, Line 6	Louisiana- IRA distributions, pensions and annuities
226	Numeric	10	NPR Worksheet, Line 7	Federal- Rental real estate, royalties, partnerships, S corporations, trusts, etc.
227	Numeric	9	NPR Worksheet, Line 7	Louisiana- Rental real estate, royalties, partnerships, S corporations, trusts, etc.
228	Numeric	10	NPR Worksheet, Line 8	Federal -Social Security benefits
229	Numeric	10	NPR Worksheet, Line 9	Other income- Enter the amount of Louisiana NOL utilized-
230	Numeric	10	NPR Worksheet, Line 9	Federal- Other income
231	Numeric	9	NPR Worksheet, Line 9	Louisiana- Other income
232	Numeric	10	NPR Worksheet, Line 10	Federal -Total Income – Add the income amounts on Lines 1 – 9 for each column.
233	Numeric	9	NPR Worksheet, Line 10	Louisiana- Total Income – Add the income amounts on Lines 1 – 9 for each column.
234	Numeric	9	NPR Worksheet, Line 11	Federal- Total Adjustments to Income
235	Numeric	9	NPR Worksheet, Line 11	Louisiana- Total Adjustments to Income
236	Numeric	10	NPR Worksheet, Line 12	Federal Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.
237	Numeric	9	NPR Worksheet, Line 12	Louisiana Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.
238	Numeric	7	NPR Worksheet, Line 13	Louisiana- Interest and dividend income from other states and their political subdivisions
239	Numeric	7	NPR Worksheet, Line 14	Louisiana- Recapture of START contributions
240	Numeric	7	NPR Worksheet, Line 15	Louisiana- Add back of donation to school tuition organization credit
241	Numeric	7	NPR Worksheet, Line 16	Louisiana- Add back of pass-through entity loss
242	Numeric	7	NPR Worksheet, Line 17	Louisiana- Total - Add Lines 12 through 16.

243	Numeric	3	NPR Worksheet, Line 18A	Exempt Income Code- Enter 3-character credit code.
244	Numeric	7	NPR Worksheet, Line 18A	Enter amount of exemption allowed.
245	Numeric	3	NPR Worksheet, Line 18B	Exempt Income Code- Enter 3-character credit code.
246	Numeric	7	NPR Worksheet, Line 18B	Enter amount of exemption allowed.
247	Numeric	3	NPR Worksheet, Line 18C	Exempt Income Code- Enter 3-character credit code.
248	Numeric	7	NPR Worksheet, Line 18C	Enter amount of exemption allowed.
249	Numeric	3	NPR Worksheet, Line 18D	Exempt Income Code- Enter 3-character credit code.
250	Numeric	7	NPR Worksheet, Line 18D	Enter amount of exemption allowed.
251	Numeric	3	NPR Worksheet, Line 18E	Exempt Income Code- Enter 3-character credit code.
252	Numeric	7	NPR Worksheet, Line 18E	Enter amount of exemption allowed.
253	Numeric	3	NPR Worksheet, Line 18F	Exempt Income Code- Enter 3-character credit code.
254	Numeric	7	NPR Worksheet, Line 18F	Enter amount of exemption allowed.
255	Numeric	7	NPR Worksheet, Line 19	Total Exempt Income – Add Lines 18A through 18F.
256	Numeric	8	NPR Worksheet, Line 20	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 19 from Line 17. Also, enter this Amount on Form IT-540B, Line 8.
<b>Trailer</b>				
257	Indicates the end of the data file. Value is *EOD*.			

## Submission of Test Samples:

Hardcopy samples of the following must be submitted:

- For testing of the 3-of-9 barcodes and the placement of the variable data fields, submit one (1) sample of the following with all printed variable data fields fully filled:
  - IT-540B-2D Return (4 pages)
  - Schedule C-NR
  - Schedule D-NR
  - Schedule F-NR
  - Schedules H-NR and I-NR
  - Schedule J-NR (2 pages)
  - Nonresident and Part-Year Resident (NPR) Worksheet
  - Louisiana School Expense Deduction Worksheet
  - Louisiana Refundable Child Card Credit Worksheet
  - Louisiana Refundable School Readiness Credit Worksheet
- For testing of the 2-D barcodes and printed variable data accuracy, submit four (4) returns (with the applicable schedules and worksheets) completed using the scenarios found in a separate document on the FTA site. Only the returns, schedules, and worksheets as given in the scenarios should be submitted. Please do not send any additional supporting documents as they are not needed for the purpose of this test and will cause the unnecessary handling of sorting through and discarding of the additional documents.

Test submissions can be sent by e-mail to [shanna.kelly@la.gov](mailto:shanna.kelly@la.gov) or [LaSubstitute.VendorInquiries@la.gov](mailto:LaSubstitute.VendorInquiries@la.gov).

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

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



