LOUISIANA DEPARTMENT *of* REVENUE

Specifications for Form IT-541-2D
(Fiduciary Income Tax Return)

General Requirements

The 2022 Fiduciary Income Tax Return is a scannable form processed on high-speed scanners. All substitute returns (IT-541-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 14 of this document and a 2-D barcode as specified on page 8 of this document. All 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 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 an officer(s) of the fiduciary on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form IT-541-2D, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same year after year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to Substitute.Inquiries@LA.gov.

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

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

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

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

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

Document Identification Numbers: A document identification number has been assigned to each page of the return and each accompanying schedule. The numbers must be printed in a **bold 12-point Courier font** and positioned on Line 62 in Positions 73-77 of each page and are as follows:

Form/Schedule	Doc ID
Return, Page 1	18381
Return, Page 2	18382
Return, Page 3, Barcode	18383
Schedule NRC-P1 and RC-P4	18384
Schedule NRC-P3 Part 1 and 2	18385
Schedule RC-P2 Part 1 and 2	18386
Schedule A	18387
Schedules B and C	18388
Schedule D	18389

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified in 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.

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

Form/Schedule	Doc ID
Return, Page 1	18381
Return, Page 2	18382
Return, Page 3, Barcode	18383
Schedule NRC-P1 and RC-P4	18384
Schedule NRC-P3 Part 1 and 2	18385
Schedule RC-P2 Part 1 and 2	18386
Schedule A	18387
Schedules B and C	18388
Schedule D	18389

Printed Variable Data: The printed variable data fields on Pages 1 through 3 of the IT-541-2D return, Schedules NRC-P1, RC-P4, NRC-P3, and RC-P2 and on Schedules A through D must be positioned exactly as specified on Pages 3 through 14. However, the printed variable data fields on Schedules A through D do not need to meet exact placement or format requirements.

Exact Placement Specifications – IT-541-2D 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 (7):
1 positioned on Line 21 in Position 49.
1 positioned on Line 60 in Position 55.
1 positioned on Line 61 in Position 80.
1 positioned on Line 21 in Position 80

1 positioned on Line 4 in Position 26.
1 positioned on Line 5 in Position 45.
1 positioned on Line 61 in Position 25.

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 (18381) must be printed as specified on Page 1 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
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Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Printed Variable Data Fields – IT-541-2D Return (Page 1)				
Louisiana Revenue Account Number	This field should be formatted as "##########". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Federal Identification Number	This field should be formatted as "*********".	Line 7 Position(s) 72-80	Numberic	9
Calendar Year Filer Indicator	Calendar Year Filer	Line 15 Position(s) 11	Alpha	1
Fiscal Year Filer Indicator	Fiscal Year Filer	Line 17 Position(s) 11	Alpha	1
Short Period Return Indicator	Short Period Return	Line 19 Position(s) 11	Alpha	1
Calendar Year Beginning	This field should be formatted as "mmddyy".	Line 22 Position(s) 12-19	Numeric	8
Calendar Year Ending	This field should be formatted as "mmddyy".	Line 24 Position(s) 12-19	Numeric	8

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Initial Return 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 6 Position(s) 28	Alpha	1
Amended Return Indicator		Line 8 Position(s) 28	Alpha	1
Final Return Indicator		Line 10 Position(s) 28	Alpha	1
Resident Trust Indicator		Line 12 Position(s) 28	Alpha	1
Nonresident Trust Indicator		Line 14 Position(s) 28	Alpha	1
Address Change Indicator		Line 16 Position(s) 28	Alpha	1
Legal Name	The legal name of the fiduciary.	Line 10 Position(s) 45-79	Alphanumeric	30
Trade Name	The trade name of the fiduciary.	Line 12 Position(s) 45-79	Alphanumeric	30
Address Line 1	Corporation's mailing address.	Line 14 Position(s) 45-67	Alphanumeric	23
Unit Type		Line 14 Position(s) 69-74	Alphanumeric	5
Unit Number		Line 14 Position(s) 75-79	Alphanumeric	5
City		Line 16 Position(s) 45-66	Alphanumeric	21
State		Line 16 Position(s) 68-69	Alpha	2
ZIP		Line 16 Position(s) 71-79	Numeric	5
Foreign Nation		Line 18 Position(s) 45-79	Alphanumeric	30
NAICS code	NAICS code	Line 20 Position(s) 39-44	Numeric	6
Date Entity was Created	Date Entity was Created	Line 20 Position(s) 69-76	Numeric	8
Number of Schedule K-1	Number of Schedule K-1	Line 23 Position(s) 39-40	Numeric	2
Type of Entity Code	Entity Type Checked on Federal Form	Line 23 Position(s) 54	Alpha	1
Type of Entity Code	Entity Type Checked on Federal Form	Line 23 Position(s) 57	Alpha	1
Type of Entity Code	Entity Type Checked on Federal Form	Line 23 Position(s) 60	Alpha	1
Type of Entity Code	Entity Type Checked on Federal Form	Line 23 Position(s) 63	Alpha	1
Type of Entity Code	Entity Type Checked on Federal Form	Line 23 Position(s) 66	Alpha	1
DEV ID	Developer Identification Number	Line23 Position(s) 76-79	Numeric	4
Return Line 1	Federal Taxable Income Before Negative Amount Indicator	Line 28 Position(s) 65	Alpha	1
Return Line 1	Federal Taxable Income Before Modifications	Line 28 Position(s) 67-75	Numeric	9
Return Line 2A	Net income tax paid to any state or political or municipal subdivision	Line 33 Position(s) 67-75	Numeric	9
Return Line 2B	Interest income from other states and their political or municipal subdivisions	Line 35 Position(s) 67-75	Numeric	9
Return Line 2C	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit	Line 37 Position(s) 67-75	Numeric	9
Return Line 2D	Federal Exemption	Line 39 Position(s) 67-75	Numeric	9
Return Line 2E	Federal Income Distribution Deduction	Line 41 Position(s) 67-75	Numeric	9
Return Line 2F	Total- Add Lines 2A through 2E.	Line 43 Position(s) 67-75	Numeric	9
Return Line 3A	Interest and Dividends on US government obligations	Line 47 Position(s) 67-75	Numeric	9
Return Line 3B	Depletion in excess of federal depletion	Line 49 Position(s) 67-75	Numeric	9
Return Line 3C	S Bank Exclusion	Line 51 Position(s) 67-75	Numeric	9
Return Line 3D	Exemption	Line 53 Position(s) 72-75	Numeric	4
Return Line 3E	Other	Line 55 Position(s) 67-75	Numeric	9
Return Line 3F	Total- Add Lines 3A through 3E.	Line 57 Position(s) 67-75	Numeric	9

2-D Barcode Specifications for Form IT-541

Exact Placement Specifications – IT-541-2D 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 (6):
1 positioned on Line 5 in Position 6.
1 positioned on Line 43 in Position 52.
1 positioned on Line 61 in Position 80.

1 positioned on Line 5 in Position 44.
1 positioned on Line 13 in Position 52.
1 positioned on Line 61 in Position 25.

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 (18382) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

	Printed Variable Data Fields – IT-541-2D Return (Page 2)			
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Louisiana Revenue Account Number	This field should be formatted as "##########". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Return Line 4	Schedule A Indicator	Line 8 Position(s) 52	Alpha	1
Return Line 4	Negative Amount Indicator	Line 8 Position(s) 65	Alpha	1
Return Line 4	Louisiana taxable income before income distribution deduction	Line 8 Position(s) 67-75	Numeric	9
Return Line 5	Less Louisiana income distribution deduction from Schedule C, Line G.	Line 11 Position(s) 67-75	Numeric	9
Return Line 6	Louisiana Taxable Income. Subtract Line 5 From Line 4.	Line 13 Position(s) 67-75	Numeric	9
Return Line 7	Foreign Estate and Trust Indicator	Line 16 Position(s) 52	Numeric	1
Return Line 7	Total Tax- See Worksheet 1, Calculation of Income Tax	Line 16 Position(s) 67-75	Numeric	9
Return Line 8	Resident ONLY: Credit for net income taxes paid to other states.	Line 19 Position(s) 67-75	Numeric	9

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Printed Variable Data Fields – IT-541-2D Return (Page 2) – continued				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Return Line 9	Other Nonrefundable Priority 1 Income Tax Credits	Line 21 Position(s) 67-75	Numeric	9
Return Line 10	Total Income after Priority 1 Credits	Line 23 Position(s) 67-75	Numeric	9
Return Line 11	Refundable Priority 2 Credits	Line 25 Position(s) 67-75	Numeric	9
Return Line 12	Tax Liability after Priority 2 Credits	Line 27 Position(s) 67-75	Numeric	9
Return Line 13	Overpayment after Priority 2 Credits	Line 29 Position(s) 67-75	Numeric	9
Return Line 14	Nonrefundable Priority 3 Credits	Line 31 Position(s) 67-75	Numeric	9
Return Line 15	Tax after Priority 3 Credits	Line 33 Position(s) 67-75	Numeric	9
Return Line 16	Overpayment after Priority 2 Credits	Line 35 Position(s) 67-75	Numeric	9
Return Line 17	Refundable Priority 4 Credits	Line 37 Position(s) 67-75	Numeric	9
Return Line 18	Amount of Credit Carried Forward from 2021	Line 39 Position(s) 67-75	Numeric	9
Return Line 19	Nonresident ONLY: Amount paid on your behalf by a Composite Partnership Filing	Line 41 Position(s) 67-75	Numeric	9
Return Line 20	Amount of Louisiana Tax Withheld for 2022	Line 43 Position(s) 67-75	Numeric	9
Return Line 21	Amount of Estimated Payments for 2022 and Amount of Extension Payment	Line 45 Position(s) 67-75	Numeric	9
Return Line 22	Total Refundable Tax Payments and Credits	Line 47 Position(s) 67-75	Numeric	9
Return Line 23	Overpayment	Line 49 Position(s) 67-75	Numeric	9
Return Line 24	Amount of Line 23 to be credited to 2023 income tax	Line 51 Position(s) 67-75	Numeric	9

Exact Placement Specifications – IT-541-2D Return (Page 3)-**2D Barcode Page**

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 5 in Position 6   1 positioned on Line 5 in Position 44
                                            1 positioned on Line 25 in Position 52.   1 positioned on Line 61 in Position 80.
                                            1 positioned on Line 61 in Position 25.

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 (18383) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – IT-541-2D Return (Page 3)				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Louisiana Revenue Account Number	This field should be formatted as "##########". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Return Line 25	Amount to be refunded	Line 9 Position(s) 67-75	Numeric	9
Return Line 26	Amount owed	Line 11 Position(s) 67-75	Numeric	9
Return Line 27	Interest	Line 13 Position(s) 67-75	Numeric	9
Return Line 28	Delinquent Filing Penalty	Line 15 Position(s) 67-75	Numeric	9
Return Line 29	Delinquent Payment Penalty	Line 17 Position(s) 67-75	Numeric	9
Return Line 30	Total Amount Due	Line 19 Position(s) 67-75	Numeric	9
Paid Preparer's ID	Social Security Number, PTIN, or FEIN of Paid Preparer	Line 59 Position(s) 53-62	Alphanumeric	10

2-D Barcode Specifications for Form IT-541

Exact Placement Specifications – IT-541-2D Return (Page 3)

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 (18383) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Requirements:
- **The 2-D barcode should be placed on Page 3 of the return on Lines 31-39 in Positions 35-80. The barcode must fit within this area of the form.**

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

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

- All alpha characters must be in uppercase.

- If a field is not applicable, leave 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.

2-D Barcode Specifications for Form IT-541

Exact Placement Specifications – IT-541-2D Schedules NRC-P1 and RC-P4

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

Reference Points (8):   1 positioned on Line 5 in Position 6.   1 positioned on Line 5 in Position 44.
                            1 positioned on Line 11 in Position 49.   1 positioned on Line 61 in Position 25.
                            1 positioned on Line 21 in Position 49.
                            1 positioned on Line 39 in Position 49.
                            1 positioned on Line 47 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 (18384) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – IT-541-2D Schedules NRC-P1 and RC-P4				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits)				
Louisiana Revenue Account Number	This field should be formatted as "##########". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Nonrefundable Priority 1 Tax Credit **Code** (Line 1)		Line 11 Position(s) 53-55	Numeric	3
Nonrefundable Priority 1 Tax Credit **Code** (Line 2)		Line 13 Position(s) 53-55	Numeric	3
Nonrefundable Priority 1 Tax Credit **Code** (Line 3)	Enter 3-digit credit code. If not applicable, leave blank.	Line 15 Position(s) 53-55	Numeric	3
Nonrefundable Priority 1 Tax Credit **Code** (Line 4)		Line 17 Position(s) 53-55	Numeric	3
Nonrefundable Priority 1 Tax Credit **Code** (Line 5)		Line 19 Position(s) 53-55	Numeric	3
Nonrefundable Priority 1 Tax Credit **Code** (Line 6)		Line 21 Position(s) 53-55	Numeric	3

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits) – continued				
NRC-P1 Credit Amount (Line 1)	Enter amount of allowable credit	Line 11 Position(s) 69-75	Numeric	7
NRC-P1 Credit Amount (Line 2)		Line 13 Position(s) 69-75	Numeric	7
NRC-P1 Credit Amount (Line 3)		Line 15 Position(s) 69-75	Numeric	7
NRC-P1 Credit Amount		Line 17 Position(s) 69-75	Numeric	7
NRC-P1 Credit Amount (Line 5)		Line 19 Position(s) 69-75	Numeric	7
NRC-P1 Credit Amount (Line 6)		Line 21 Position(s) 69-75	Numeric	7
Total NRC-P1 (Line 7)	Add credit amounts claimed (Lines 1-6).	Line 23 Position(s) 67-75	Numeric	9
Schedule RC-P4 (Refundable Priority 4 Tax Credits)				
Refundable Priority 4 Tax Credit **Code** (Line1)	Enter 3-character credit code. If not applicable, leave blank.	Line 39 Position(s) 53-55	Alphanumeric	3
Refundable Priority 4 Tax Credit **Code** (Line 2)		Line 41 Position(s) 53-55	Alphanumeric	3
Refundable Priority 4 Tax Credit **Code** (Line 3)		Line 43 Position(s) 53-55	Alphanumeric	3
Refundable Priority 4 Tax Credit **Code** (Line 4)		Line 45 Position(s) 53-55	Alphanumeric	3
Refundable Priority 4 Tax Credit **Code** (Line 5)		Line 47 Position(s) 53-55	Alphanumeric	3
RC-P4 Amount Claimed (Line 1)	Enter amount of allowable credit claimed	Line 39 Position(s) 69-75	Numeric	7
RC-P4 Amount Claimed (Line 2)		Line 41 Position(s) 69-75	Numeric	7
RC-P4 Amount Claimed (Line 3)		Line 43 Position(s) 69-75	Numeric	7
RC-P4 Amount Claimed (Line 4)		Line 45 Position(s) 69-75	Numeric	7
RC-P4 Amount Claimed (Line 5)		Line 47 Position(s) 69-75	Numeric	7
Total RC-P4 (Line 6)	Add credit amounts claimed (Lines 1-5).	Line 49 Position(s) 67-75	Numeric	9

NOTE: The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

2-D Barcode Specifications for Form IT-541

Exact Placement Specifications – IT-541-2D Schedule NRC-P3, Part 1 and 2 (Nonrefundable Priority 3 Tax Credits)

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

Reference Points (7):   1 positioned on Line 5 in Position 6.   1 positioned on Line 5 in Position 44.
                                       1 positioned on Line 11 in Position 49.   1 positioned on Line 61 in Position 25.
                                       1 positioned on Line 21 in Position 49.
                                       1 positioned on Line 36 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 (18385) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – IT-541-2D Schedule NRC-P3				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Louisiana Revenue Account Number	This field should be formatted as "##########". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Part I – Nontransferable				
Nonrefundable Priority 3 Tax Credit **Code** (Line 1)		Line 11 Position(s) 53-55	Numeric	3
Nonrefundable Priority 3 Tax Credit **Code** (Line 2)		Line 13 Position(s) 53-55	Numeric	3
Nonrefundable Priority 3 Tax Credit **Code** (Line 3)	Enter 3-digit credit code. If not applicable, leave blank.	Line 15 Position(s) 53-55	Numeric	3
Nonrefundable Priority 3 Tax Credit **Code** (Line 4)		Line 17 Position(s) 53-55	Numeric	3
Nonrefundable Priority 3 Tax Credit **Code** (Line 5)		Line 19 Position(s) 53-55	Numeric	3
Nonrefundable Priority 3 Tax Credit **Code** (Line 6)		Line 21 Position(s) 53-55	Numeric	3

2-D Barcode Specifications for Form IT-541

Printed Variable Data Fields – IT-541-2D Schedule NRC-P3 – continued				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Part I – Nontransferable – continued				
NRC-P3 Amount Claimed (Line 1)	Enter amount of allowable credit claimed	Line 11 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 2)		Line 13 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 3)		Line 15 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 4)		Line 17 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 5)		Line 19 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 6)		Line 21 Position(s) 69-75	Numeric	7
Part II – Transferable				
Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 7)	Enter 3-digit credit code. If not applicable, leave blank.	Line 36 Position(s) 53-55	Numeric	3
Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 8)		Line 40 Position(s) 53-55	Numeric	3
Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 9)		Line 44 Position(s) 53-55	Numeric	3
NRC-P3 Amount Claimed (Line 7)	Enter amount of allowable credit claimed	Line 36 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 8)		Line 40 Position(s) 69-75	Numeric	7
NRC-P3 Amount Claimed (Line 9)		Line 44 Position(s) 69-75	Numeric	7
NRC-P3 Certification Number (Line 7)	Enter the LDR State Certification Number	Line 38 Position(s) 10-35	Numeric	26
NRC-P3 Certification Number (Line 8)		Line 42 Position(s) 10-35	Numeric	26
NRC-P3 Certification Number (Line 9)		Line 46 Position(s) 10-35	Numeric	26
Total NRC-P3 Tax Credits (Line 10)	Total- Nonrefundable Priority 3 Credits	Line 48 Position(s) 67-75	Numeric	9

NOTE: The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

2-D Barcode Specifications for Form IT-541

Exact Placement Specifications – IT-541-2D Schedule RC-P2 – Part 1 and 2(Refundable Priority 2 Tax Credits)

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

Reference Points (8):   1 positioned on Line 5 in Position 6.   1 positioned on Line 41 in Position 56.
1 positioned on Line 5 in Position 44.   1 positioned on Line 61 in Position 25.
1 positioned on Line 11 in Position 49.   1 positioned on Line 61 in Position 80
1 positioned on Line 19 in Position 49.
1 positioned on Line 26 in Position 49.

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

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

Document Identification Number: The document identification number (18386) must be printed as specified on Page 2 of this document and positioned on Line 62 in Positions 73-77.

Printed Variable Data Fields: The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- 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 should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – IT-541-2D Schedule RC-P2				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Louisiana Revenue Account Number	This field should be formatted as "#######-###". NOTE: This is not the FEIN.	Line 5 Position(s) 71-80	Numeric	10
Part I – Refundable				
Refundable Priority 2 Tax Credit **Code** (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 11 Position(s) 53-55	Numeric	3
Refundable Priority 2 Tax Credit **Code** (Line 2)		Line 13 Position(s) 53-55	Numeric	3
Refundable Priority 2 Tax Credit **Code** (Line 3)		Line 15 Position(s) 53-55	Numeric	3
Refundable Priority 2 Tax Credit **Code** (Line 4)		Line 17 Position(s) 53-55	Numeric	3
Refundable Priority 2 Tax Credit **Code** (Line 5)		Line 19 Position(s) 53-55	Numeric	3

Printed Variable Data Fields – IT-541-2D Schedule RC-P2 – continued				
Field Name	**Comments**	**Exact Placement on Grid**	**Field Type**	**Field Length**
Part I – Refundable				
RC-P2 Amount Claimed (Line 1)		Line 11 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed (Line 2)		Line 13 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed (Line 3)	Enter amount of allowable credit claimed	Line 15 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed		Line 17 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed (Line 5)		Line 19 Position(s) 69-75	Numeric	7
Part II – Transferable				
Transferable, Refundable Priority 2 Tax Credit **Code** (Line 6)		Line 26 Position(s) 53-55	Alphanumeric	3
Transferable, Refundable Priority 2 Tax Credit **Code** (Line 7)	Enter 3-character credit code. If not applicable, leave blank.	Line 30 Position(s) 53-55	Alphanumeric	3
Transferable, Refundable Priority 2 Tax Credit **Code** (Line 8)		Line 34 Position(s) 53-55	Alphanumeric	3
RC-P2 Amount Claimed (Line 6)		Line 26 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed (Line 7)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 30 Position(s) 69-75	Numeric	7
RC-P2 Amount Claimed (Line 8)		Line 34 Position(s) 69-75	Numeric	7
LDR State Certification Number (Line 6A)		Line 28 Position(s) 10-35	Alphanumeric	26
LDR State Certification Number (Line 7A)	Enter the LDR State Certification Number from	Line 32 Position(s) 10-35	Alphanumeric	26
LDR State Certification Number (Line 8A)		Line 36 Position(s) 10-35	Alphanumeric	26
Total RC-P2 Other Refundable Priority 2 Credits (Line 9)	Add credit amounts (Column A, Lines 1-8).	Line 38 Position(s) 67-75	Numeric	9

NOTE: The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

2-D Barcode Specifications: 2022 IT-541 Fiduciary Return

Requirements:

Document Identification Number: The document identification number (18381) must be printed as specified on the **Exact Placement Specifications** section of this document and positioned on Line 62 in Positions 73-77.

Barcode: The barcode must be printed as specified on the **Exact Placement Specifications** section Page 2 of this document and positioned as follow:

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

- The 2-D barcode should be placed on Page 4 of the return on Lines 10-16 in Positions 27-61. The barcode must fit within this area of the form. This barcode is 1 of 3 printed on page of the substitute document.

- 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

2-D Barcode Specifications for Form IT-541

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 18381 for the Fiduciary Income Return (IT-541-2D).

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.

- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

Trailer – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of *EOD* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

Example of 2-D Barcode:

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
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:

2-D Barcode Specifications for Form IT-541

Louisiana Fiduciary Return

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 Specifications for Form IT-541

2-D Barcode Fields for Form IT-541

Doc ids 18381- 18386

			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
3	Alpha	2	Jurisdiction	Value is **LA**.
4	Numeric	5	Description	Value is **18381**.
5	Numeric	1	Specification Version	Value is **0**.
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.

			Government Specific Data	
			IT-541 Fiduciary Return	
			CIFT -620 Fiduciary Return (Page 1)	
Field No.	**Field Type**	**Max. Field Length**	**Field Name**	**Comments**
7	Numeric	10	Louisiana Revenue Account Number	Louisiana Revenue Account Number NOTE: This is not the FEIN.
8	Numeric	9	Federal Identification Number	This field should be formatted as "*********".
9	Numeric	6	Calendar Year Beginning	This field should be formatted as "`mmddyy`."
10	Numeric	6	Calendar Year Ending	This field should be formatted as "`mmddyy`".
11	Binary	1	Calendar Year Filer Check Box	Mark "1" if the field is positive. Mark "0" if not applicable.
12	Binary	1	Fiscal Year Filer Check Box	
13	Binary	1	Short Period Return Check Box	
14	Binary	1	Initial Return Check Box	Mark "1" if the field is positive. Mark "0" if not applicable.
15	Binary	1	Amended Return Check Box	
16	Binary	1	Final Return Check Box	
17	Binary	1	Resident Trust Check Box	
18	Binary	1	Nonresident Trust Check Box	
19	Binary	1	Address Change Check Box	
20	Alphanumeric	30	Legal Name	The legal name of the fiduciary.

Field No.	Field Type	Max. Field Length	Field Name	Comments
			Government Specific Data (continued)	
21	Alphanumeric	30	Trade Name	Fiduciary's Mailing Address.
22	Alphanumeric	63	Address Line 1	
23	Alphanumeric	5	Unit Type	
24	Alphanumeric	5	Unit Number	
25	Alphanumeric	21	City	
26	Alpha	2	State	
27	Numeric	5	ZIP	
28	Alphanumeric	30	Foreign Nation	Foreign Nation
29	Numeric	6	NAICS code	NAICS code
30	Numeric	8	Date Entity was Created	Date Entity was Created Format (mmddyyyy)
31	Numeric	2	Number of Schedule K-1	Number of Schedule K-1
32	Numeric	1	Type of Entity Code	Entity Type Checked on Federal Form
33	Numeric	1	Type of Entity Code	Entity Type Checked on Federal Form
34	Numeric	1	Type of Entity Code	Entity Type Checked on Federal Form
35	Numeric	1	Type of Entity Code	Entity Type Checked on Federal Form
36	Numeric	1	Type of Entity Code	Entity Type Checked on Federal Form
37	Numeric	4	DEV ID	Developer Identification Number
38	Numeric	1	Return Line 1	Federal Taxable Income Before Negative Amount Indicator
39	Numeric	9	Return Line 1	Federal Taxable Income Before Modifications
40	Numeric	9	Return Line 2A	Net income tax paid to any state or political or municipal subdivision
41	Numeric	9	Return Line 2B	Interest income from other states and their political or municipal subdivisions
42	Numeric	9	Return Line 2C	Donations to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit
43	Numeric	9	Return Line 2D	Federal Exemption
44	Numeric	9	Return Line 2E	Federal Income Distribution Deduction
45	Numeric	9	Return Line 2F	Total- Add Lines 2A through 2E.
46	Numeric	9	Return Line 3A	Interest and Dividends on US government obligations
47	Numeric	9	Return Line 3B	Depletion in excess of federal depletion
48	Numeric	9	Return Line 3C	S Bank Exclusion
49	Numeric	4	Return Line 3D	Exemption
50	Numeric	9	Return Line 3E	Other
51	Numeric	9	Return Line 3F	Total- Add Lines 3A through 3E.
			Government Specific Data (continued) **IT-541 (Page 2)**	
52	Binary	1	Return Line 4	Schedule A Indicator
53	Binary	1	Return Line 4	Negative Amount Indicator
54	Numeric	9	Return Line 4	Louisiana Taxable Income before income distribution deduction
55	Numeric	9	Return Line 5	Less Louisiana income distribution deduction from Schedule C
56	Numeric	9	Return Line 6	Louisiana Taxable Income
57	Binary	9	Return Line 7	Foreign Estate or Trust Indicator Box

2-D Barcode Specifications for Form IT-541

58	Numeric	9	Return Line 7	Total Tax- See Worksheet 1
59	Numeric	9	Return Line 8	Resident ONLY: Credit for net income taxes paid to other states.
60	Numeric	9	Return Line 9	Other Nonrefundable Priority 1 Income Tax Credits
61	Numeric	9	Return Line 10	Total Income after Priority 1 Credits
62	Numeric	9	Return Line 11	Refundable Priority 2 Credits
63	Numeric	9	Return Line 12	Tax Liability after Priority 2 Credits
64	Numeric	9	Return Line 13	Overpayment after Priority 2 Credits
65	Numeric	9	Return Line 14	Nonrefundable Priority 3 Credits
66	Numeric	9	Return Line 15	Tax after Priority 3 Credits
67	Numeric	9	Return Line 16	Overpayment after Priority 2 Credits
68	Numeric	9	Return Line 17	Refundable Priority 4 Credits
69	Numeric	9	Return Line 18	Amount of Credit Carried Forward from 2021
70	Numeric	9	Return Line 19	Nonresident ONLY: Amount paid on your behalf by a Composite Partnership Filing
71	Numeric	9	Return Line 20	Amount of Louisiana Tax Withheld for 2022
72	Numeric	9	Return Line 21	Amount of Estimated Payments for 2022 and Amount of Extension Payment
73	Numeric	9	Return Line 22	Total Refundable Tax Payments and Credits
74	Numeric	9	Return Line 23	Overpayment
75	Numeric	9	Return Line 24	Amount of Line 25 to be credited to 2023 income tax.

Government Specific Data (continued)
IT-541 (Page 3)

Field No.	Field Type	Max. Field Length	Field Name	Comments
76	Numeric	9	Return Line 25	Amount to be refunded
77	Numeric	9	Return Line 26	Amount owed
78	Numeric	9	Return Line 27	Interest
79	Numeric	9	Return Line 28	Delinquent Filing Penalty
80	Numeric	9	Return Line 29	Delinquent Payment Penalty
81	Numeric	9	Return Line 30	Total Amount Due
82	Alphanumeric	10	Paid Preparer's ID	LDR Account Number, PTIN, or FEIN of Paid Preparer

IT-541-2D Schedules NRC-P1 and RC-P4 (Page 4)

83	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 1)	
84	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 2)	
85	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 3)	Enter 3-digit credit code. If not applicable, leave blank.
86	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 4)	
87	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 5)	
88	Numeric	3	Nonrefundable Priority 1 Tax Credit **Code** (Line 6)	
89	Numeric	7	NRC-P1 Credit Amount (Line 1)	Enter amount of allowable credit
90	Numeric	7	NRC-P1 Credit Amount (Line 2)	
91	Numeric	7	NRC-P1 Credit Amount (Line 3)	Enter amount of allowable credit
92	Numeric	7	NRC-P1 Credit Amount	

93	Numeric	7	NRC-P1 Credit Amount (Line 5)	
94	Numeric	7	NRC-P1 Credit Amount (Line 6)	
95	Numeric	9	Total NRC-P1 (Line 7)	Add credit amounts claimed (Lines 1-6).
Schedule RC-P4 (Refundable Priority 4 Tax Credits)				
96	Alphanumeric	3	Refundable Priority 4 Tax Credit **Code** (Line1)	Enter 3-character credit code. If not applicable, leave blank.
97	Alphanumeric	3	Refundable Priority 4 Tax Credit **Code** (Line 2)	
98	Alphanumeric	3	Refundable Priority 4 Tax Credit **Code** (Line 3)	
99	Alphanumeric	3	Refundable Priority 4 Tax Credit **Code** (Line 4)	
100	Alphanumeric	3	Refundable Priority 4 Tax Credit **Code** (Line 5)	
101	Numeric	7	RC-P4 Amount Claimed (Line 1)	Enter amount of allowable credit claimed
102	Numeric	7	RC-P4 Amount Claimed (Line 2)	
103	Numeric	7	RC-P4 Amount Claimed (Line 3)	
104	Numeric	7	RC-P4 Amount Claimed (Line 4)	
105	Numeric	7	RC-P4 Amount Claimed (Line 5)	
106	Numeric	9	Total RC-P4 (Line 6)	Add credit amounts claimed (Lines 1-5).
IT-541-2D Schedule NRC-P3 Part 1 and 2 (Page 5)				
107	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
108	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 2)	
109	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 3)	
110	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 4)	
111	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 5)	
112	Numeric	3	Nonrefundable Priority 3 Tax Credit **Code** (Line 6)	
113	Numeric	7	NRC-P3 Amount Claimed (Line 1)	Enter amount of allowable credit claimed
114	Numeric	7	NRC-P3 Amount Claimed (Line 2)	Enter amount of allowable credit claimed
115	Numeric	7	NRC-P3 Amount Claimed (Line 3)	
116	Numeric	7	NRC-P3 Amount Claimed (Line 4)	
117	Numeric	7	NRC-P3 Amount Claimed (Line 5)	
118	Numeric	7	NRC-P3 Amount Claimed (Line 6)	
119	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 7)	Enter 3-character credit code. If not applicable, leave blank.
120	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 8)	
121	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 9)	Enter 3-character credit code. If not applicable, leave blank.
122	Numeric	7	NRC-P3 Amount Claimed (Line 7)	Enter amount of allowable credit claimed
123	Numeric	7	NRC-P3 Amount Claimed (Line 8)	
124	Numeric	7	NRC-P3 Amount Claimed (Line 9)	

2-D Barcode Specifications for Form IT-541

125	Alphanumeric	26	NRC-P3 Certification Number (Line 7)	Enter the LDR State Certification Number from Form R-6135.
126	Alphanumeric	26	NRC-P3 Certification Number (Line 8)	
127	Alphanumeric	26	NRC-P3 Certification Number (Line 9)	
128	Numeric	9	Total NRC-P3 Tax Credits (Line 10)	Total NRC-P3 Tax Credits (Line 10)
IT-541-2D Schedule RC-P2 Page 6)				
Schedule RC-P2 Refundable				
129	Alphanumeric	3	Refundable Priority 2 Tax Credit **Code** (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
130	Alphanumeric	3	Refundable Priority 2 Tax Credit **Code** (Line 2)	
131	Alphanumeric	3	Refundable Priority 2 Tax Credit **Code** (Line 3)	
132	Alphanumeric	3	Refundable Priority 2 Tax Credit **Code** (Line 4)	
133	Alphanumeric	3	Refundable Priority 2 Tax Credit **Code** (Line 5)	
134	Numeric	7	RC-P2 Amount Claimed (Line 1)	Enter amount of allowable credit claimed
135	Numeric	7	RC-P2 Amount Claimed (Line 2)	
136	Numeric	7	RC-P2 Amount Claimed (Line 3)	
137	Numeric	7	RC-P2 Amount Claimed	
138	Numeric	7	RC-P2 Amount Claimed (Line 5)	
Schedule RC-P2 Transferable				
139	Alphanumeric	3	Transferable, Refundable Priority 2 Tax Credit **Code** (Line 6)	Enter 3-character credit code of "62 F".
140	Alphanumeric	3	Transferable, Refundable Priority 2 Tax Credit **Code** (Line 7)	
141	Alphanumeric	3	Transferable, Refundable Priority 2 Tax Credit **Code** (Line 8)	
142	Numeric	7	RC-P2 Amount Claimed (Line 6)	Enter amount of allowable credit claimed
143	Numeric	7	RC-P2 Amount Claimed (Line 7)	
144	Numeric	7	RC-P2 Amount Claimed (Line 8)	
145	Alphanumeric	26	LDR State Certification Number (Line 6)	Enter the LDR State Certification Number
146	Alphanumeric	26	LDR State Certification Number (Line 7)	
147	Alphanumeric	26	LDR State Certification Number (Line 8)	
148	Numeric	9	Total RC-P2 Refundable Priority 2 Credits (Line 9)	Total RC-P2 Refundable Priority 2 Credits (Line 9)
Trailer				
149			EOD	

2-D Barcode Specifications for Form IT-541