

**Specifications and Test Scenarios
for
Form IT-540-2D (2017)**

Table of Contents

Page	Page
General Requirements 1	2-D Barcode Specifications (continued)
Software Developer ID Number..... 1	Example of 2-D Barcode 28
Paper Requirements..... 1	Information to Provide to Customers..... 28
Printers 1	2-D Barcode Fields..... 29
Ink 1	Header Information 29
Grid Line and Position Numbers..... 1	Government Specific Data..... 29
Fonts 1	Return, Page 1 29
Printed Variable Data..... 1	Return, Page 2 30
Document Identification Numbers 2	Return, Page 3 32
Registration Marks..... 2	Return, Page 4 33
Barcodes (three of nine) 2	Schedule C 34
Exact Placement Specifications 3	Schedule D 35
Worksheets..... 3	Schedule E 36
Return, Page 1..... 4	Schedule F 36
Return, Page 2..... 6	Schedule H..... 37
Return, Page 3..... 9	Schedule I 37
Return, Page 4..... 12	Schedule J..... 38
Schedule C 14	Trailer 39
Schedule D 16	Submission of Test Samples..... 40
Schedule E 18	Test Scenarios..... 42
Schedule F..... 20	Scenario 1 41
Schedules H and I 22	Scenario 2 46
Schedule J (Page 1) 24	Scenario 3 55
Schedule J (Page 2) 26	Scenario 4 62
2-D Barcode Specifications 27	Scenario 5 71
Requirements 27	
Barcode Layout..... 27	

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

Changes

Additions

Deletions

General Requirements

The 2017 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns (IT-540-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 27 of this document and a **2-D barcode** as specified on Pages 28 through 40 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

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

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

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

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

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

Printed Variable Data: The printed variable data fields must be positioned exactly as specified on Pages 3 through 27 of this document and meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts of the return and schedules should **not** be left blank. Use "0" (zero) as the default. This does not apply to the worksheets.
- Negative amounts are **not** allowed, except for Line 1 of Schedule E. In order to denote the value on Schedule E Line 1 (Federal AGI) as a loss, **do not** use a negative sign or parentheses. For the required specifications of the related printed fields and 2-D barcode fields, see Pages 20 and 40 of this document, respectively.

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

2017 Return / Schedule / Worksheet	Doc ID No.
IT-540-2D Return, Page 1.....	61831
IT-540-2D Return, Page 2.....	61832
IT-540-2D Return, Page 3.....	61833
IT-540-2D Return, Page 4.....	61834
IT-540-2D Schedule C	61835
IT-540-2D Schedule D	61836
IT-540-2D Schedule E.....	61837
IT-540-2D Schedule F.....	61838
IT-540-2D Schedule H and I	61839
IT-540-2D Schedule J (Page 1)	61840
IT-540-2D Schedule J (Page 2)	61841
IT-540-2D School Expense Deduction Worksheet	61808
IT-540-2D Refundable Child Care Credit Worksheet	61813
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61814

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 4, 6, 9, 12, 14, 16, 18, 20, 22, 24, and 26 of this document. These marks must be printed as follows:

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



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

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

2017 Return / Schedule / Worksheet	Barcode
IT-540-2D Return, Page 1.....	61831
IT-540-2D Return, Page 2.....	61832
IT-540-2D Return, Page 3.....	61833
IT-540-2D Return, Page 4.....	61834
IT-540-2D Schedule C	61835
IT-540-2D Schedule D	61836
IT-540-2D Schedule E.....	61837
IT-540-2D Schedule F.....	61838
IT-540-2D Schedule H and I	61839
IT-540-2D Schedule J (Page 1)	61840
IT-540-2D Schedule J (Page 2)	61841
IT-540-2D School Expense Deduction Worksheet	61808
IT-540-2D Refundable Child Care Credit Worksheet	61813
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61814

Exact Placement Specifications – IT-540-2D Worksheets

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

- 2017 Louisiana School Expense Deduction Worksheet
- 2017 Louisiana Refundable Child Care Credit Worksheet
- 2017 Louisiana Refundable School Readiness Credit Worksheet / 2017 Louisiana Earned Income Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 3 worksheet pages listed above:

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

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

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

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540-2D School Expense Deduction Worksheet	61808
IT-540-2D Refundable Child Care Credit Worksheet	61813
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet	61814

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

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

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

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

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

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

Document Identification Number: The document identification number (**61831**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers must appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number must be provided, even if the filing status is married filing separately. If not married, leave blank.
Line 10 Position(s) 72-80	Numeric	9	Secondary Social Security Number	
Line 8 Position(s) 15-57	Alphanumeric	43	Primary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable.
Line 10 Position(s) 15-57	Alphanumeric	43	Secondary Taxpayer's Name (First MI Last Suffix)	Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank.
Line 12 Position(s) 15-49	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.
Line 14 Position(s) 15-39	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
Line 14 Position(s) 41-42	Alpha	2	Taxpayer's Mailing State	State (mailing address)
Line 14 Position(s) 44-53	Numeric	10	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – A hyphen (-) is allowed for a ZIP+4 Code. Example: 70802-5428
Line 14 Position(s) 71-80	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number. No punctuation allowed.

Printed Variable Data Fields – IT-540-2D 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) 12	Alpha	1	2015 Legislation Recovery	Format must be mmddyyyy. No punctuation allowed.
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 26 Position(s) 10	Numeric	1	Filing Status	Mark the appropriate number for the filing status: 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)
Line 23 Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 23 Position(s) 52	Alpha	1	Self Exemption – 65 or over	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 23 Position(s) 59	Alpha	1	Self Exemption – Blind	
Line 23 Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)	
Line 25 Position(s) 44	Alpha	1	Spouse Exemption	
Line 25 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 25 Position(s) 59	Alpha	1	Spouse Exemption – Blind	Number of exemptions marked on Lines 6A and 6B
Line 24 Position(s) 79	Numeric	1	Total of 6A & 6B	
Line 32 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 51 Position(s) 78-79	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed (right-justified)

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 6 in Position 34.
 - 1 positioned on Line 29 in Position 54.
 - 1 positioned on Line 56 in Position 53.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61832) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 9 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). If not applicable, leave blank.
Line 9 Position(s) 79	Alpha	1	Federal Return Not Required Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. Note: If a federal return is not required, print "0" (zero) on Lines 7 – 13.
Line 12 Position(s) 43	Alpha	1	Schedule E Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. Note: If Schedule E Lines 1 and 5C are the same amount, Schedule E should <u>not</u> be filed.
Line 12 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
Line 15 Position(s) 71-77	Numeric	7	Return Line 8A	Federal Itemized Deductions
Line 17 Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction
Line 19 Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 21 Position(s) 50	Alpha	1	Foreign Tax Credit Indicator (Return Line 9, Box 1)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by the foreign tax credit—see instructions. Do not print a box, only the "X" if applicable.
Line 21 Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 9, 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 21 Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax – See instructions.
Line 23 Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7. If result is less than zero, enter zero "0".
Line 25 Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
Line 27 Position(s) 39	Numeric	4	Number of Qualifying Dependents (Return Line 12)	Number of qualified dependents who attended school (K–12) in Louisiana. Credit is not allowed for a dependent if Elementary and Secondary School Tuition (Code 17E) for that dependent is claimed on Schedule E.
Line 28 Position(s) 74-77	Numeric	4	Return Line 12	Education Credit – Multiply the number of qualified dependents by \$18.
Line 28 Position(s) 70-77	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line 9.
Line 30 Position(s) 70-77	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 12 from Line 11. If result is less than zero, enter zero "0".
Line 33 Position(s) 74-77	Numeric	4	Return Line 14	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11
Line 35 Position(s) 74-77	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line 3
Line 37 Position(s) 74-77	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line 6
Line 40 Position(s) 73-77	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4
Line 41 Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of dependents who attended a 5-star facility
Line 41 Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of dependents who attended a 4-star facility
Line 41 Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of dependents who attended a 3-star facility
Line 41 Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of dependents who attended a 2-star facility
Line 43 Position(s) 75-77	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3
Line 45 Position(s) 45-51	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
Line 45 Position(s) 71-77	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (0.25).
Line 47 Position(s) 71-77	Numeric	7	Return Line 18	Other Refundable Tax Credits – Schedule F, Line 10
Line 49 Position(s) 71-77	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Line 14 and 15 through 18. (Do not include amounts on Lines 14A, 14B, and 17A.)

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 6 in Position 39.
 - 1 positioned on Line 31 in Position 52.
 - 1 positioned on Line 57 in Position 17.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61833) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 70-77	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".
Line 10 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—No use tax due.	One or the other of these indicators must be marked. Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.
Line 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.	
Line 40 Position(s) 70-77	Numeric	8	Return Line 25A	Consumer Use Tax worksheet, Line 3
Line 12 Position(s) 70-77	Numeric	8	Return Line 24	Consumer Use Tax worksheet, Line 2
Line 14 Position(s) 70-77	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines 23 and 24.
Line 17 Position(s) 71-77	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line 21
Line 19 Position(s) 71-77	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I, Line 6
Line 22 Position(s) 71-77	Numeric	7	Return Line 28	Louisiana Tax Withheld for 2017
Line 24 Position(s) 71-77	Numeric	7	Return Line 29	Credit Carried Forward from 2016
Line 26 Position(s) 71-77	Numeric	7	Return Line 30	Amount of Estimated Payments for 2017
Line 28 Position(s) 71-77	Numeric	7	Return Line 31	Amount Paid with Extension Request
Line 31 Position(s) 71-77	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines 26 – 31.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 33 Position(s) 71-77	Numeric	7	Return Line 33	Overpayment: - If Line 32 = Line 25 , mark "0" (zero) on Lines 33 – 40 and go to Line 41 . - If Line 32 > Line 25 , subtract Line 25 from Line 32 and enter result on Line 33 . - If Line 32 < Line 25 , mark "0" (zero) on Lines 33 – 39 and go to Line 40 .
Line 35 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 35 Position(s) 71-77	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210R.
Line 37 Position(s) 71-77	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 44 , 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 .
Line 39 Position(s) 71-77	Numeric	7	Return Line 36	Total Donations – Schedule D, Line 24 (Must not be greater than Line 35 .)
Line 42 Position(s) 71-77	Numeric	7	Return Line 37	Subtotal – Subtract Line 36 from Line 35 .
Line 44 Position(s) 71-77	Numeric	7	Return Line 38	Amount Credited to 2018
Line 47 Position(s) 71-77	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line 38 from Line 37 .
Line 48 Position(s) 56	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 If the amount on Line 39 = 0, leave this field blank.
Line 53 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank.
Line 53 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank.
Line 53 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—Yes	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank.
Line 53 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—No	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. If not applicable, leave blank.
Line 55 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) If not applicable, leave blank.
Line 55 Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank.

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

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

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 16 in Position 50.
 - 1 positioned on Line 55 in Position 27.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61834) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 40	Amount Owed: - If Line 32 < Line 25, subtract Line 32 from Line 25 and enter result on Line 40. - Else, if Line 34 > Line 33, subtract Line 33 from Line 34 and enter result on Line 40. - Else, if Line 37 > 0, enter "0" on Lines 40 – 48. - Else, if Line 37 = 0, enter "0" on Line 40 and go to Line 41.
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 Calculation worksheet, Line 7
Line 20 Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation 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.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 22 Position(s) 71-77	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210R.
Line 24 Position(s) 71-77	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines 40 – 47 .
Line 36 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. (Credit to 2018) Position 28: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Refund) Position 29: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Balance Due) Examples: If Line 39 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".
Line 39 Position(s) 26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line 36 = 0. Mark "1" if Line 36 > 0. Position 27: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. Position 28: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. Position 29: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 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) 70-78	Alphanumeric	9	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.
Line 57 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_
Line 55 Position(s) 21-24	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
Line 58 Position(s) 75-78	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
Line 59 Position(s) 35-59	Alphanumeric	25	LDR's Mailing Address	If Line 48 = 0, print: PO BOX 3440 If Line 48 > 0, print: PO BOX 3550
Line 60 Position(s) 35-59	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-540-2D Schedule C

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 11 in Position 48.
 - 1 positioned on Line 29 in Position 59.
 - 1 positioned on Line 52 in Position 55.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61835) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule C

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11 Position(s) 71-77	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20
Line 13 Position(s) 71-77	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20
Line 19 Position(s) 79-80	Numeric	2	Schedule C, Line 2D	Total Number of Qualifying Individuals (with certain disabilities)
Line 23 Position(s) 74-77	Numeric	4	Schedule C, Line 2E	Multiply Line 2D by \$72.
Line 29 Position(s) 72-77	Numeric	6	Schedule C, Line 3A	Value of Computer/Technological Equipment Donated
Line 31 Position(s) 72-77	Numeric	6	Schedule C, Line 3B	Multiply Line 3A by 29% (0.29). Round to the nearest dollar.
Line 34 Position(s) 71-77	Numeric	7	Schedule C, Line 4A	Eligible Federal Credits
Line 36 Position(s) 76-77	Numeric	2	Schedule C, Line 4B	Multiply Line 4A by 7% (0.7). (Limited to \$18)
Line 43 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 43 Position(s) 71-77	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
Line 45 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 45 Position(s) 71-77	Numeric	7	Schedule C, Line 6	Enter amount of credit allowed. See instructions.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 47 Position(s) 55-57	Numeric	3	(Nonrefundable Credit Priority 1 Code Schedule C, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 47 Position(s) 71-77	Numeric	7	Schedule C, Line 7	Enter amount of credit allowed. See instructions.
Line 49 Position(s) 55-57	Numeric	3	Nonrefundable Credit Priority 1 Code (Schedule C, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 49 Position(s) 71-77	Numeric	7	Schedule C, Line 8	Enter amount of credit allowed. See instructions.
Line 51 Position(s) 71-77	Numeric	7	Schedule C, Line 9	Total Nonrefundable Tax Priority 1 Credits – Add Lines 1B , 2E , 3B , 4B , and 5 – 8 .

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

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

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

- Reference Points (4):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 14 in Position 52.
 - 1 positioned on Line 46 in Position 54.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61836) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 14 Position(s) 71-77	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line 35
Line 18 Position(s) 35-39	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
Line 20 Position(s) 35-39	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
Line 22 Position(s) 35-39	Numeric	5	Schedule D, Line 4	START Program
Line 24 Position(s) 35-39	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26 Position(s) 35-39	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
Line 28 Position(s) 35-39	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30 Position(s) 35-39	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
Line 32 Position(s) 35-39	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 34 Position(s) 35-39	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 36 Position(s) 35-39	Numeric	5	Schedule D, Line 11	American Red Cross
Line 38 Position(s) 35-39	Numeric	5	Schedule D, Line 12	Louisiana National guard Honor Guard for Military Funerals
Line 18 Position(s) 73-77	Numeric	5	Schedule D, Line 13	Louisiana Youth Leadership Seminar Corporation
Line 20 Position(s) 73-77	Numeric	5	Schedule D, Line 14	Lighthouse for the Blind in New Orleans
Line 22 Position(s) 73-77	Numeric	5	Schedule D, Line 15	Louisiana Association for the Blind
Line 24 Position(s) 73-77	Numeric	5	Schedule D, Line 16	Louisiana Center for the Blind
Line 26 Position(s) 73-77	Numeric	5	Schedule D, Line 17	Affiliated Blind of Louisiana, Inc.

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

Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 28	Position(s) 73-77	Numeric	5	Schedule D, Line 18	Louisiana State Troopers Charities, Inc.
Line 30	Position(s) 73-77	Numeric	5	Schedule D, Line 19	Friends of Palmeto State Park
Line 32	Position(s) 73-77	Numeric	5	Schedule D, Line 20	American Rose Society
Line 34	Position(s) 73-77	Numeric	5	Schedule D, Line 21	The Extra Mile
Line 36	Position(s) 73-77	Numeric	5	Schedule D, Line 22	Louisiana Naval War Memorial Commission; U.S.S. KIDD
Line 38	Position(s) 73-77	Numeric	5	Schedule D, Line 23	Children's Therapeutic Services at the Emerge Center
Line 41	Position(s) 71-77	Numeric	7	Schedule D, Line 24	Total Donations – Add Lines 2 – 23 . This amount cannot be greater than Line 1 .

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

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

- Reference Points (4):**
- 1 positioned on Line 11 in Position 48.
 - 1 positioned on Line 15 in Position 6.
 - 1 positioned on Line 38 in Position 49.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61837) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 7 Position(s) 55	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 7 Position(s) 69-77	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount without a negative sign or parentheses and mark the negative AGI indicator to the left of the field.
Line 9 Position(s) 69-77	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
Line 11 Position(s) 69-77	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
Line 13 Position(s) 69-77	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
Line 18 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.
Line 18 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
Line 20 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.
Line 20 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
Line 22 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.
Line 22 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
Line 24 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.
Line 24 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 26 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 26 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 28 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 30 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 32 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
Line 34 Position(s) 71-77	Numeric	7	Schedule E, Line 4I	Total Exempt Income – Add Lines 4A – 4H.
Line 36 Position(s) 71-77	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income
Line 38 Position(s) 71-77	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
Line 40 Position(s) 70-77	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4K from Line 3.
Line 42 Position(s) 70-77	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
Line 44 Position(s) 70-77	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.

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

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

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 55.
 - 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 (**61838**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule F

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 22 Position(s) 73-77	Numeric	5	Schedule F, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72).
Line 27 Position(s) 57-59	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 27 Position(s) 71-77	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.
Line 29 Position(s) 57-59	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 57-59	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
Line 33 Position(s) 57-59	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 57-59	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code. If not applicable, leave blank.
Line 35 Position(s) 71-77	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. – See instructions.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 42 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.
Line 42 Position(s) 71-77	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
Line 44 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
Line 46 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.
Line 46 Position(s) 71-77	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
Line 48 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
Line 50 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 9)	Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field.
Line 50 Position(s) 71-77	Numeric	7	Schedule F, Line 9	Enter amount of credit allowed. See instructions.
Line 52 Position(s) 10-35	Alphanumeric	26	Schedule F, Line 9A	Enter the LDR State Certification Number from Form R-6135.
Line 54 Position(s) 71-77	Numeric	7	Schedule F, Line 10	Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9.

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 21 in Position 59.
 - 1 positioned on Line 30 in Position 59.
 - 1 positioned on Line 46 in Position 59.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61839) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedules H and I

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 21 Position(s) 71-77	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 23 Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 25 Position(s) 71-77	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
Line 34 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 36 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 38 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 40 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 40 Position(s) 71-77	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.

Printed Variable Data Fields – IT-540-2D Schedules H and I – continued

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 42 Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 42 Position(s) 71-77	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 44 Position(s) 71-77	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Line 1 – 5.

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 58.
 - 1 positioned on Line 23 in Position 63.
 - 1 positioned on Line 41 in Position 59.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61840) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11 Position(s) 74-77	Numeric	4	Schedule J, Line 1	Federal Child Care Credit
Line 13 Position(s) 74-77	Numeric	4	Schedule J, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
Line 15 Position(s) 74-77	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
Line 18 Position(s) 74-77	Numeric	4	Schedule J, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
Line 19 Position(s) 28	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of dependents who attended a 5-star facility
Line 19 Position(s) 35	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of dependents who attended a 4-star facility
Line 19 Position(s) 42	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of dependents who attended a 3-star facility
Line 19 Position(s) 49	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of dependents who attended a 2-star facility

Use "0"
(zero) as
the
default.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 21 Position(s) 74-77	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
Line 28 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.
Line 28 Position(s) 71-77	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
Line 30 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
Line 30 Position(s) 71-77	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
Line 32 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.
Line 32 Position(s) 71-77	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
Line 34 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.
Line 34 Position(s) 71-77	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.
Line 36 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.
Line 36 Position(s) 71-77	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.
Line 38 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-digit credit code. If not applicable, leave blank.
Line 38 Position(s) 71-77	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 7 in Position 58.
 - 1 positioned on Line 31 in Position 10.
 - 1 positioned on Line 31 in Position 55.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (61841) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule J (Page 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 13 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
Line 13 Position(s) 70-77	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
Line 17 Position(s) 70-77	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
Line 21 Position(s) 70-77	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
Line 25 Position(s) 70-77	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

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

2-D Barcode Specifications:

Requirements:

- The 2-D barcode should be placed on Page 4 of the return on **Lines 31-39** in Positions 35-80. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave it blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero unless specifically instructed otherwise.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

Header Information – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use **61831** for the 2017 Louisiana resident form (IT-540-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 29 through 39 of this document.

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

Example of 2-D Barcode: T1<CR> (Header Version Number)
9999<CR> (Developer Code)
LA<CR> (Jurisdiction)
6063<CR> (Description)
0<CR> (Specification Version)
1.0<CR> (Software Version)
...
...
...
EOD<CR>

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

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

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

2-D Barcode Sample



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

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is T1 .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the 2-D Bar Coding Standards .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is LA .
4	Numeric	5	Description	Value is 61831 .
5	Numeric	1	Specification Version	Value is 0 .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
IT-540-2D Return (Page 1)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of married filing jointly and married filing separately . If not applicable, leave blank.
10	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
20	Alpha	2	Taxpayer's Mailing State	State (mailing address)
21	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
22	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
23	Numeric	8	Taxable Period	Taxable Period (mmdyyy) – Example: 12312017
24	Numeric	5	Form ID Number	Form ID Number -- 61831
25	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.

Government Specific Data (continued)

IT-540-2D Return (Page 1) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
26	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.
27	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.
28	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
29	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
30	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.
31	Binary	1	2015 Legislation Recovery Indicator	Mark "1" for 2015 Legislation Recovery. Mark "0" if not applicable.
32	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
33	Numeric	8	Spouse's Date of Birth	
34	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)
35	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
36	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
37	Binary	1	Self Exemption – Qualifying widow(er)	Mark "1" for "Yourself – Qualifying widow". Mark "0" if not applicable.
38	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable.
39	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
40	Numeric	2	Dependents	Line 6C, total number of dependents
41	Numeric	2	Total Exemptions	Line 6D, total exemptions claimed
IT-540-2D Return (Page 2)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
42	Numeric	5	W-2 Wages	If "1" is marked in Field 43 , enter the wages from the W-2(s). If "0" is marked in Field 43 , leave blank.
43	Binary	1	Federal Return Not Required Indicator	Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 12 must be left blank and Line 13 must be "0".) Mark "0" if federal return is required.
44	Binary	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Schedule E Lines 1 and 5C are the same amount, Schedule E should not be filed.)

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

Government Specific Data (continued)

IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
45	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
46	Numeric	7	Return Line 8A	Federal Itemized Deductions
47	Numeric	5	Return Line 8B	Federal Standard Deduction
48	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line 8B from Line 8A.
49	Binary	1	Federal Foreign Tax Credit Indicator (Return Line 9, Box 1)	Mark "1" if federal income tax has been decreased by the foreign tax credit (Line 9). Mark "0" if not applicable.
50	Binary	1	Federal Disaster Credit Indicator (Return Line 9, Box 2)	Mark "1" if federal income tax has been decreased by a federal disaster credit allowed by IRS (Line 9). Mark "0" if not applicable.
51	Numeric	8	Return Line 9	Federal Income Tax – See instructions.
52	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0" (zero).
53	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
52	Numeric	4	Number of Qualifying Dependents—Education Credit (Return Line 12)	Number of qualified dependents who attended school (K–12) in Louisiana. Credit is not allowed for a dependent if Elementary and Secondary School Tuition (Code 17E) for that dependent is claimed on Schedule E.
53	Numeric	4	Return Line 12	Education Credit – Multiply number of qualified dependents (Field 52) by \$18.
54	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line 9.
55	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 12 from Line 11. If result is less than zero, enter zero "0".
56	Numeric	4	Return Line 14	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11
57	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line 3
58	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line 6
59	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4
60	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of qualified dependents who attended a 5-star facility
61	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of qualified dependents who attended a 4-star facility
62	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of qualified dependents who attended a 3-star facility
63	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of qualified dependents who attended a 2-star facility
64	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line 3
65	Numeric	7	Return Line 17A	Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium.
66	Numeric	7	Return Line 17	Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (0.25).
67	Numeric	7	Return Line 18	Other Refundable Priority 2 Credits – Schedule F, Line 10
68	Numeric	7	Return Line 19	Total Refundable Priority 2 Credits – Add Lines 14 and 15 through 18. (Do not include amounts on Lines 14A, 14B, and 17A.)

Government Specific Data (continued)

IT-540-2D Return (Page 2) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
69	Numeric	8	Return Line 20	Tax Liability after Refundable Priority 2 Credits: - If Line 19 = Line 13 , mark “0” (zero) on Line 20 . - If Line 19 > Line 13 , mark “0” (zero) on Line 20 . - If Line 19 < Line 13 , subtract Line 19 from Line 13 and enter result on Line 20 .
70	Numeric	8	Return Line 21	Overpayment after Refundable Priority 2 Credits: - If Line 19 = Line 13 , mark “0” (zero) on Line 21 . - If Line 19 > Line 13 , subtract Line 13 from Line 19 and enter result on Line 21 . - If Line 19 < Line 13 , mark “0” (zero) on Line 21 .
71	Numeric	8	Return Line 22	Nonrefundable Priority 3 Credits – Schedule J, Line 16
IT-540-2D Return (Page 3)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
72	Numeric	8	Return Line 23	Adjusted Louisiana Income Tax – Subtract Line 22 from Line 20 . If result is less than zero, enter “0” (zero).
73	Numeric	1	Consumer Use Tax Indicator (Return Line 24)	Consumer Use Tax (must be “1” or “2”): Mark “1” if no use tax is due. Mark “2” if amount due from the Consumer Use Tax worksheet, Line 2 .
74	Numeric	8	Return Line 25A	Consumer Use Tax worksheet, Line 3
74	Numeric	8	Return Line 24	Consumer Use Tax worksheet, Line 2
75	Numeric	8	Return Line 25	Total Income Tax and Consumer Use Tax – Add Lines 23 and 24 .
76	Numeric	7	Return Line 26	Overpayment after Refundable Priority 2 Credits – Amount from Line 21
77	Numeric	7	Return Line 27	Refundable Priority 4 Credits – Schedule I, Line 6
78	Numeric	7	Return Line 28	Louisiana Tax Withheld for 2017
79	Numeric	7	Return Line 29	Credit Carried Forward from 2016
80	Numeric	7	Return Line 30	Amount of Estimated Payments for 2017
81	Numeric	7	Return Line 31	Amount Paid with Extension Request
82	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines 26 – 31 .
83	Numeric	7	Return Line 33	Overpayment: - If Line 32 = Line 25 , mark “0” (zero) on Lines 33 – 40 and go to Line 41 . - If Line 32 > Line 25 , subtract Line 25 from Line 32 and enter result on Line 33 . - If Line 32 < Line 25 , mark “0” (zero) on Lines 33 – 39 and go to Line 40 .
84	Binary	1	Farmer Indicator (Return Line 34)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 34 . Mark “0” if not applicable.
85	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210R.
86	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 .
87	Numeric	7	Return Line 36	Total Donations – Schedule D, Line 24 (Must not be greater than Line 35 .)
88	Numeric	7	Return Line 37	Subtotal – Subtract Line 36 from Line 35 .

Government Specific Data (continued)

IT-540-2D Return (Page 3) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
89	Numeric	7	Return Line 38	Amount of Overpayment Credited to 2018
90	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 If the amount on Line 39 = 0, leave this field blank.
91	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line 38 from Line 37 .
92	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark “1” if checking. Mark “2” if savings. If not applicable, leave blank.
93	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. If not applicable, leave blank.
94	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) If not applicable, leave blank.
95	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank.
IT-540-2D Return (Page 4)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
96	Numeric	7	Return Line 40	Amount Owed: - If Line 32 < Line 25 , subtract Line 32 from Line 25 and enter result on Line 40 . - Else, if Line 34 > Line 33 , subtract Line 33 from Line 34 and enter result on Line 40 . - Else, if Line 37 > 0, enter “0” on Lines 40 – 48 . - Else, if Line 37 = 0, enter “0” on Line 40 and go to Line 41 .
97	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
98	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
99	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
100	Numeric	7	Return Line 44	Interest – Interest Calculation worksheet, Line 5
101	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
102	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
103	Binary	1	Farmer Indicator (Return Line 47)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 47 . Mark “0” if not applicable.
104	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210R. Note: If the penalty has been entered on Line 34 , do not enter it on Line 47 .
105	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines 40 – 47 .

Government Specific Data (continued)

IT-540-2D Return (Page 4) – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
106	Numeric	3	Status of Return	Status of Return: 1 st Digit: Mark "0" if Line 38 = 0. Mark "1" if Line 38 > 0. (Credit to 2018) 2 nd Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Refund) 3 rd Digit: Mark "0" if Line 48 = 0. Mark "1" if Line 48 > 0. (Balance Due) Examples: If Line 39 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".
107	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 st Digit: Mark "0" if Line 36 = 0. Mark "1" if Line 36 > 0. 2 nd Digit: Mark "0" if Line 41 = 0. Mark "1" if Line 41 > 0. 3 th Digit: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. 4 th Digit: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 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".
108	Alphanumeric	9	Preparer's SSN / PTIN / FEIN	Preparer's SSN, PTIN, or FEIN. If not applicable, leave blank.
109	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW_
111	Alphanumeric	4	Address Code	Derived from first four positions of address, including blank spaces. If address is less than four characters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Address code examples: 1234 Main St. = 1234 12 Main St. = 12_M P.O. Box = PO_B
112	Numeric	4	SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.
IT-540-2D Schedule C				
Field No.	Field Type	Max. Field Length	Field Name	Comments
110	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20
111	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20
112	Numeric	2	Schedule C, Line 2D	Total Number of Qualifying Individuals
113	Numeric	4	Schedule C, Line 2E	Multiply Line 2D by \$72.
114	Numeric	6	Schedule C, Line 3A	Value of Computer/Technological Equipment Donated
115	Numeric	6	Schedule C, Line 3B	Multiply Line 3A by 29% (0.29).

Government Specific Data (continued)

IT-540-2D Schedule C – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
116	Numeric	7	Schedule C, Line 4A	Eligible Federal Credits
117	Numeric	2	Schedule C, Line 4B	Multiply Line 4A by 7% (0.7) . (Limited to \$18)
118	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-character credit code.
119	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
120	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 6)	Enter 3-character credit code.
121	Numeric	7	Schedule C, Line 6	Enter amount of credit allowed. See instructions.
122	Numeric	3	(Nonrefundable Priority 1 Credit Code Schedule C, Line 7)	Enter 3-character credit code.
123	Numeric	7	Schedule C Line 7	Enter amount of credit allowed. See instructions.
124	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 8)	Enter 3-character credit code.
125	Numeric	7	Schedule C, Line 8	Enter amount of credit allowed. See instructions.
126	Numeric	7	Schedule C, Line 9	Total Nonrefundable Priority 1 Credits – Add Lines 1B, 2E, 3B, 4B, and 5 – 8.
IT-540-2D Schedule D				
Field No.	Field Type	Max. Field Length	Field Name	Comments
127	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line 35
128	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
129	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
130	Numeric	5	Schedule D, Line 4	START Program
131	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
132	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
133	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
134	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
135	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
136	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
137	Numeric	5	Schedule D, Line 11	American Red Cross
138	Numeric	5	Schedule D, Line 12	Louisiana National Guard Honor Guard for Military Funerals
139	Numeric	5	Schedule D, Line 13	Louisiana Youth Leadership Seminar Corporation
140	Numeric	5	Schedule D, Line 14	Lighthouse for the Blind in New Orleans
141	Numeric	5	Schedule D, Line 15	Louisiana Association for the Blind
142	Numeric	5	Schedule D, Line 16	Louisiana Center for the Blind
143	Numeric	5	Schedule D, Line 17	Affiliated Blind of Louisiana, Inc.
144	Numeric	5	Schedule D, Line 18	Louisiana State Troopers Charities, Inc.
145	Numeric	5	Schedule D, Line 19	Friends of Palmeto State Park
146	Numeric	5	Schedule D, Line 20	American Rose Society
147	Numeric	5	Schedule D, Line 21	The Extra Mile
148	Numeric	5	Schedule D, Line 22	Louisiana Naval War Memorial Commission; U.S.S. KIDD
149	Numeric	5	Schedule D, Line 23	Children's Therapeutic Services at the Emerge Center
150	Numeric	7	Schedule D, Line 24	Total Donations – Add Lines 2 – 23. This amount cannot be more than Line 1.

Government Specific Data (continued)

IT-540-2D Schedule E				
Field No.	Field Type	Max. Field Length	Field Name	Comments
151	Binary	1	Negative AGI Indicator (Schedule E, Line 1)	Negative Indicator Box for Federal AGI: Mark "1" if negative AGI indicator box is marked on Line 1. Mark "0" if not applicable.
152	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be a positive integer. If the Federal AGI is a loss, enter the amount without a negative sign or parentheses and mark "1" in Field 151 .
153	Numeric	9	Schedule E, Line 2	Interest and Dividend Income from Other States
154	Numeric	9	Schedule E, Line 2A	Recapture of START Contributions
155	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2, and 2A.
156	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
157	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
158	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
159	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
160	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
161	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
162	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
163	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
164	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
165	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
166	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
167	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
168	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
169	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
170	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4H)	Enter 3-character exempt code.
171	Numeric	7	Schedule E, Line 4H	Exempt Income, Line 4H
172	Numeric	7	Schedule E, Line 4I	Total Exempt Income before Applicable Federal Tax – Add Lines 4A – 4H.
173	Numeric	7	Schedule E, Line 4J	Federal Tax Applicable to Exempt Income – See instructions.
174	Numeric	7	Schedule E, Line 4K	Exempt Income – Subtract 4J from Line 4I.
175	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4K from Line 3.
176	Numeric	8	Schedule E, Line 5B	IRC 280C Expense Adjustment
177	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.
IT-540-2D Schedule F				
Field No.	Field Type	Max. Field Length	Field Name	Comments
178	Numeric	5	Schedule F, Line 1D	Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72).
179	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
180	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.
181	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
182	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.

Government Specific Data (continued)

IT-540-2D Schedule F – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
183	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
184	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
185	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
186	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. See instructions.
187	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code.
188	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. See instructions.
189	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
190	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
191	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
192	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
193	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
194	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
195	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 9)	Enter 3-character credit code. Note: Currently, the only valid code is “62F”.
196	Numeric	7	Schedule F, Line 9	Enter amount of credit allowed. See instructions.
197	Alphanumeric	26	Schedule F, Line 9A	Enter the LDR State Certification Number from Form R-6135.
198	Numeric	7	Schedule F, Line 10	Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9.
IT-540-2D Schedule H				
Field No.	Field Type	Max. Field Length	Field Name	Comments
199	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
200	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
201	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
IT-540-2D Schedule I				
Field No.	Field Type	Max. Field Length	Field Name	Comments
202	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code.
203	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
204	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code.
205	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
206	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code.
207	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.

Government Specific Data (continued)

IT-540-2D Schedule I – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
208	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code.
209	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.
210	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code.
211	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
212	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Lines 1 – 5.

IT-540-2D Schedule J

Field No.	Field Type	Max. Field Length	Field Name	Comments
213	Numeric	4	Schedule J, Line 1	Federal Child Care Credit
214	Numeric	4	Schedule J, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
215	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
216	Numeric	4	Schedule J, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
217	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of qualified dependents who attended a 5-star facility
218	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of qualified dependents who attended a 4-star facility
219	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of qualified dependents who attended a 3-star facility
220	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of qualified dependents who attended a 2-star facility
221	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
222	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-character credit code.
223	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
224	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-character credit code.
225	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
226	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-character credit code.
227	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
228	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-character credit code.
229	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.
230	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-character credit code.
231	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.

Government Specific Data (continued)

IT-540-2D Schedule J – continued				
Field No.	Field Type	Max. Field Length	Field Name	Comments
232	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-character credit code.
233	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.
234	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
235	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
236	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number from Form R-6135.
237	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
238	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
239	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number from Form R-6135.
240	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
241	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
242	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number from Form R-6135.
243	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
244	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
245	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number from Form R-6135.
246	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Lines 2 – 15.
Trailer				
247	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-540-2D Return (4 pages)
 - Schedule C
 - Schedule D
 - Schedule E
 - Schedule F
 - Schedules H and I
 - Schedule J (2 pages)
 - Louisiana School Expense Deduction Worksheet
 - Louisiana Refundable Child Card Credit Worksheet
 - Louisiana Refundable School Readiness Credit Worksheet / Louisiana Earned Income Credit Worksheet

- For testing of the 2-D barcodes and printed variable data accuracy, submit five (5) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 41 through 80 of this document. 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.

Testing of Form IT-540-2D will begin **December 4, 2017**. All first submissions of test documents must be submitted to the department on or before December 31, 2017. Test submissions should be sent to:

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.

TEST SCENARIO 1

Your approved Developer ID must be here.

DEV ID 0000

Name Change X **2017 LOUISIANA RESIDENT - 2D**

Decedent Filing **BUZZ LIGHTYEAR**

Taxpayer SSN **000000001**

Spouse Decedent

Spouse SSN

Address Change **1509 ST CHARLES AVE**

Amended Return **NEW ORLEANS LA 70130-4445**

Telephone **5043670000**

NOL Carryback

Taxpayer DOB **09251992**

Spouse DOB

2015 Legislation Recovery

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

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

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

1

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

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

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

6 EXEMPTIONS:

6A Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

1

6B Spouse

65 or older

Blind

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

6C 0

Dependent First and Last Name

Social Security Number

Relationship to you

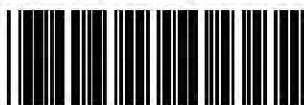
Birth Date (mm/dd/yyyy)

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

6D 1



FOR OFFICE USE ONLY

Field Flag

Grid of boxes for field flags

61831

If you are not required to file a federal return, indicate wages here.

7200

Mark this box and enter zero "0" on Lines 7 through 13. X

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	From Louisiana Schedule E, attached	7	0
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	0
8B	FEDERAL STANDARD DEDUCTION		8B	0
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C	0
9	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2	9	0
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".		10	0
11	YOUR LOUISIANA INCOME TAX		11	0
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9		12	0
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".		13	0
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11		14	0
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		14A	0
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		14B	0
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4		15	0
	5 0 4 0 3 0 2 0			
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3		16	0
17	LOUISIANA CITIZENS INSURANCE CREDIT	17A 0	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10		18	0
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.		19	0
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS		20	0
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS		21	0
22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16		22	0



23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".	23	0
24	CONSUMER USE TAX <input checked="" type="checkbox"/> No use tax due.		
	Amount from the Consumer Use Tax Worksheet.	24	0
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	0
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27	0

PAYMENTS

28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	57
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30	0
31	AMOUNT PAID WITH EXTENSION REQUEST	31	0
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	57
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.	33	57
34	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	34	0
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	57
36	TOTAL DONATIONS – From Schedule D, Line 24	36	0

REFUND DUE

37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	57
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX CREDIT	38	57
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	39	0

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type:	Checking	Savings	Will this refund be forwarded to a financial institution located outside the United States?	Yes	No
Routing Number			Account Number		



LIGH

Social Security Number 00000001

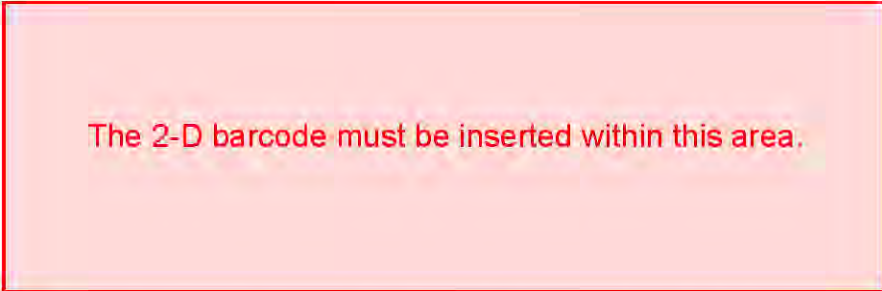
AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	0
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	0
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	0
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	0
44	INTEREST	44	0
45	DELINQUENT FILING PENALTY	45	0
46	DELINQUENT PAYMENT PENALTY	46	0
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	47	0
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**



Status 100

Contribution and Donation 0000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name UGLY BETTY	Preparer's Signature	Date (mm/dd/yyyy)	Check <input checked="" type="checkbox"/> if Self-employed
	Firm's Name ▶		Firm's EIN ▶	
	Firm's Address ▶		Telephone ▶	225-231-6220

Name
LIGH

**Individual Income Tax Return
Calendar year return due 5/15/2018**

729876549

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

SSN, PTIN, or FEIN
of paid preparer



TEST SCENARIO 2

Your approved Developer ID must be here.

DEV ID 0000

Name Change

2017 LOUISIANA RESIDENT - 2D

Decedent Filing

DONALD DUCK

Taxpayer SSN 00000002

Spouse Decedent

X DAISY DUCK

Spouse SSN 00000003

Address Change

201 SMITH AVE

Amended Return

X MONROE

LA 71203-4344

Telephone 3186870000

NOL Carryback

X

Taxpayer DOB

04151975

Spouse DOB

11111975

2015 Legislation Recovery

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

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

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

2

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

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

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

6 EXEMPTIONS:

6A X Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B 2

6B X Spouse

65 or older

Blind

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

6C 2

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
HUEY DUCK	000-00-0004	SON	10/01/2004
DEWEY DUCK	000-00-0005	SON	08/15/2012

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

6D 4



FOR OFFICE USE ONLY

Field Flag

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61831

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	From Louisiana Schedule E, attached	7	149576
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	15600
8B	FEDERAL STANDARD DEDUCTION		8B	12700
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C	2900
9	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2 <input checked="" type="checkbox"/>	9	19722
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".		10	126954
11	YOUR LOUISIANA INCOME TAX		11	4890
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9		12	167
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".		13	4723
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11		14	0
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		14A	0
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		14B	0
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4		15	0
	5 0 4 0 3 0 2 0			
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3		16	0
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A	232	17	58
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10		18	0
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.		19	58
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS		20	4665
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS		21	0
22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16		22	1175



23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".	23	3490
24	CONSUMER USE TAX	No use tax due.	
		X Amount from the Consumer Use Tax Worksheet.	24 287
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	3777
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27	0

PAYMENTS

28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30	1200
31	AMOUNT PAID WITH EXTENSION REQUEST	31	0
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	1200
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.	33	0
34	UNDERPAYMENT PENALTY – If you are a farmer, mark the box	34	0
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	0
36	TOTAL DONATIONS – From Schedule D, Line 24	36	0

REFUND DUE

37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	0
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX	CREDIT 38	0
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	REFUND 39	0

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Routing Number

Will this refund be forwarded to a financial institution located outside the United States?

Yes No

Account Number



Social Security Number 00000002

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	2577
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	20
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	10
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	10
44	INTEREST	44	18
45	DELINQUENT FILING PENALTY	45	131
46	DELINQUENT PAYMENT PENALTY	46	13
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	X 47	42
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	2821

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**



Status 001

Contribution and Donation 0111

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name >	SESAME STREET LLC	Firm's EIN >	721111111
	Firm's Address >	123 SESAME ST KINGS PARK, NY 11754	Telephone >	225-231-6220

Name
DUCK

Individual Income Tax Return
Calendar year return due 5/15/2018

726830902

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

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

1A	Enter the total of Net Tax Liability Paid to Other States from Form R-10606.	1A	97
1B	Enter the Credit for Taxes Paid to Other States from Form R-10606.	1B	96

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

	Deaf	Loss of Limb	Mentally Incapacitated	Blind	2D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D	0	
2A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2E	Multiply Line 2D by \$72.	2E	0

* List dependent names here. > _____

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A	0
3B	Multiply Line 3A by 29 percent. Round to the nearest dollar.	3B	0

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A	Enter the amount of eligible federal credits.	4A	0
4B	Multiply Line 4A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	4B	0

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
5	DONATIONS--MTLS., EQUIP., ADVSRS, INSTRS.	175	71
6	_____	6	0
7	_____	7	0
8	_____	8	0
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 12.	9	167



*** Schedule G omitted on purpose ***

SCHEDULE H – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	18278
2	Enter the amount of federal disaster credits allowed by IRS.	2	1444
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3	19722

SCHEDULE I – 2017 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed
1	_____	1	0
2	_____	2	0
3	_____	3	0
4	_____	4	0
5	_____	5	0
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540-2D, Line 27.	6	0



SCHEDULE J – 2017 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	1200
2	2017 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	25
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	3	25
4	2017 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	50
	5 1 4 0 3 0 2 0		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	5	30

Additional Nonrefundable Priority 3 Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
6	APPRENTICESHIP	236	6	600
7			7	0
8			8	0
9			9	0
10			10	0
11			11	0



SCHEDULE J – 2017 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

	Credit Description	Credit Code		Amount of Credit Claimed
12	ANGEL INVESTOR	262	12	445
12A	01234567890123456789012345			
13			13	0
13A				
14			14	0
14A				
15			15	0
15A				
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540-2D, Line 22.		16	1175



TEST SCENARIO 3

Your approved Developer ID must be here.

DEV ID 0000

Name Change

2017 LOUISIANA RESIDENT - 2D

Decedent Filing

WINNIE T POOH

Taxpayer SSN 000000006

Spouse Decedent

Spouse SSN 000000007

Address Change

X 998 STANDFORD AVE UNIT 2400

Amended Return

BATON ROUGE

LA 70808-3662

Telephone 2253560000

NOL Carryback

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery X

05171958

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

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

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

3

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

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

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

6 EXEMPTIONS:

6A X Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

1

6B Spouse

65 or older

Blind

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

6C 0

Dependent First and Last Name

Social Security Number

Relationship to you

Birth Date (mm/dd/yyyy)

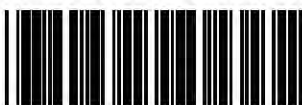
Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

6D 1



FOR OFFICE USE ONLY

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61831

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	X	From Louisiana Schedule E, attached	7	54364
8A	FEDERAL ITEMIZED DEDUCTIONS			8A	0
8B	FEDERAL STANDARD DEDUCTION			8B	0
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.			8C	0
9	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1	2	9	0
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".			10	54364
11	YOUR LOUISIANA INCOME TAX			11	1915
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9			12	0
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".			13	1915
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11			14	0
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.			14A	0
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.			14B	0
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4			15	0
	5 0 4 0 3 0 2 0				
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3			16	0
17	LOUISIANA CITIZENS INSURANCE CREDIT	17A	125	17	31
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10			18	6600
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.			19	6631
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS			20	0
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS			21	4716
22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16			22	0



23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".	23	0
24	CONSUMER USE TAX		
	No use tax due.		
	<input checked="" type="checkbox"/> Amount from the Consumer Use Tax Worksheet.	24	25
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	25
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	4716
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27	0

PAYMENTS

28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30	0
31	AMOUNT PAID WITH EXTENSION REQUEST	31	0
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	4716
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.	33	4691
34	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	<input checked="" type="checkbox"/> 34	15
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	4676
36	TOTAL DONATIONS – From Schedule D, Line 24	36	0

REFUND DUE

37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	4676
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX	CREDIT 38	1000
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	REFUND <input checked="" type="checkbox"/> 39	3676

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

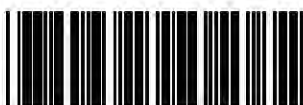
DIRECT DEPOSIT INFORMATION

Type: Checking Savings

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

Routing Number 063100277

Account Number 0123456789



Social Security Number 00000006

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	0
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	0
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	0
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	0
44	INTEREST	44	0
45	DELINQUENT FILING PENALTY	45	0
46	DELINQUENT PAYMENT PENALTY	46	0
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	47	0
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

Status 110

Contribution and Donation 0000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶				Firm's EIN ▶	
	Firm's Address ▶				Telephone ▶	

Name
POOH

Individual Income Tax Return
Calendar year return due 5/15/2018

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

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE E – 2017 ADJUSTMENTS TO INCOME

Social Security Number **000000006**

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Mark box if amount is less than zero.	<input checked="" type="checkbox"/>	1	1563
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS		2	62980
2A	RECAPTURE OF START CONTRIBUTIONS	<input type="checkbox"/>	2A	0
3	TOTAL – Add Lines 1, 2, and 2A.		3	61417

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount.

Exempt Income Description		Code	Amount
4A	_____	4A	0
4B	_____	4B	0
4C	_____	4C	0
4D	_____	4D	0
4E	_____	4E	0
4F	_____	4F	0
4G	_____	4G	0
4H	_____	4H	0
4I	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.	4I	0
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME	4J	0
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.	4K	0
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.	5A	61417
5B	IRC 280C EXPENSE ADJUSTMENT	5B	7053
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.	5C	54364

Description	Code	Description	Code
Interest and Dividends on US Government Obligations.....	01E	Native American Income.....	08E
Louisiana State Employees' Retirement Benefits (Date Retired).....	02E	START Savings Program Contribution.....	09E
<i>Taxpayer</i> _____ <i>Spouse</i> _____		Military Pay Exclusion.....	10E
Louisiana State Teachers' Retirement Benefits (Date Retired).....	03E	Road Home.....	11E
<i>Taxpayer</i> _____ <i>Spouse</i> _____		Recreation Volunteer.....	13E
Federal Retirement Benefits (Date Retired).....	04E	Volunteer Firefighter.....	14E
<i>Taxpayer</i> _____ <i>Spouse</i> _____		Voluntary Retrofit Residential Structure.....	16E
Other Retirement Benefits (Date Retired).....	05E	Elementary and Secondary School Tuition.....	17E
<i>Provide name or statute:</i> _____		Educational Expenses for Home-Schooled Children.....	18E
<i>Taxpayer</i> _____ <i>Spouse</i> _____		Educational Expenses for Quality Public Education.....	19E
Annual Retirement Income Exemption for Taxpayers 65 or over.....	06E	Capital Gain from Sale of Louisiana Business.....	20E
<i>Provide name of pension or annuity:</i> _____		Employment of Certain Qualified Disabled Individuals.....	21E
Taxable Amount of Social Security.....	07E	S Bank Shareholder Income Exclusion.....	22E
		Other.....	49E
		Identify: _____	



SCHEDULE F – 2017 REFUNDABLE PRIORITY 2 CREDITS

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

1A Yourself Date of Birth (MM/DD/YYYY) 05/17/1958 Driver's License number 005153822 State of issue LA
 or State Identification _____ State of issue _____

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

1C Dependents: List dependent names.

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

1D Enter 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. 1D 30

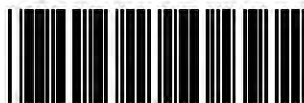
Additional Refundable Priority 2 Credits
 Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
2 <u>MILK PRODUCERS</u>	<u>58F</u> 2	<u>6570</u>
3 _____	3	0
4 _____	4	0
5 _____	5	0
6 _____	6	0

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
7 Musical and Theatrical Production	<u>62F</u> 7	0
7A _____		
8 Musical and Theatrical Production	<u>62F</u> 8	0
8A _____		
9 Musical and Theatrical Production	<u>62F</u> 9	0
9A _____		
10 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form JT-540-2D, Line 18.	10	<u>6600</u>



TEST SCENARIO 4

Your approved Developer ID must be here.

DEV ID 0000

Name Change

2017 LOUISIANA RESIDENT - 2D

Decedent Filing

TAXPAYER OLAF

Taxpayer SSN

000000008

Spouse Decedent

Spouse SSN

Address Change

299 BECK ST

Amended Return

MINDEN

LA 71055-2511

Telephone

2252190000

NOL Carryback

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery

02031981

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

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

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

4

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

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

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

6 EXEMPTIONS:

6A Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

1

6B Spouse

65 or older

Blind

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

6C

1

Dependent First and Last Name

Social Security Number

Relationship to you

Birth Date (mm/dd/yyyy)

BABY OLAF

000-00-0009

SON

06/04/2013

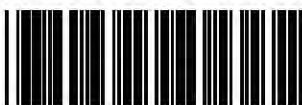
IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

6D

2



FOR OFFICE USE ONLY

Field Flag

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61831

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	From Louisiana Schedule E, attached	7	24950
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	0
8B	FEDERAL STANDARD DEDUCTION		8B	0
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C	0
9	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1 2	9	0
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".		10	24950
11	YOUR LOUISIANA INCOME TAX		11	545
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9		12	72
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".		13	473
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11		14	450
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		14A	3000
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		14B	3000
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4		15	900
	5 1 4 0 3 0 2 0			
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3		16	82
17	LOUISIANA CITIZENS INSURANCE CREDIT	17A 0	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10		18	0
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.		19	1432
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS		20	0
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS		21	959
22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16		22	0



23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".	23	0
24	CONSUMER USE TAX <input checked="" type="checkbox"/> No use tax due.		
	Amount from the Consumer Use Tax Worksheet.	24	0
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	0
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	959
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6.	27	0

PAYMENTS

28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	100
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	0
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30	0
31	AMOUNT PAID WITH EXTENSION REQUEST	31	0
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	1059
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.	33	1059
34	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	34	0
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	1059
36	TOTAL DONATIONS – From Schedule D, Line 24	36	275

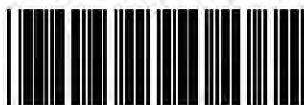
REFUND DUE

37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	784
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX CREDIT	38	0
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	39	784

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type:	Checking	Savings	Will this refund be forwarded to a financial institution located outside the United States?	Yes	No
Routing Number			Account Number		



Social Security Number 000000008

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	0
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	0
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	0
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	0
44	INTEREST	44	0
45	DELINQUENT FILING PENALTY	45	0
46	DELINQUENT PAYMENT PENALTY	46	0
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	47	0
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	0

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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

Status 010

Contribution and Donation 1000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶			Firm's EIN ▶		
	Firm's Address ▶			Telephone ▶		

Name
OLAF

**Individual Income Tax Return
Calendar year return due 5/15/2018**

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

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

1A Enter the total of Net Tax Liability Paid to Other States from Form R-10606. **1A** 0

1B Enter the Credit for Taxes Paid to Other States from Form R-10606. **1B** 0

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

	Deaf	Loss of Limb	Mentally Incapacitated	Blind			
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2D Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D	0
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2E Multiply Line 2D by \$72.	2E	0

* List dependent names here. > _____

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400. **3A** 0

3B Multiply Line 3A by 29 percent. Round to the nearest dollar. **3B** 0

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A** 0

4B Multiply Line 4A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18. **4B** 0

Additional Nonrefundable Priority 1 Credits

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

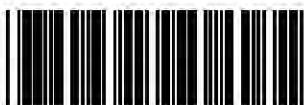
	Credit Description	Credit Code		Amount of Credit Claimed
5	QUALIFIED PLAYGROUNDS	150	5	72
6	_____		6	0
7	_____		7	0
8	_____		8	0
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 12.		9	72



SCHEDULE D – 2017 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 35 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 23, the portion of the overpayment you wish to donate. The total on Line 24 cannot exceed the amount of your overpayment on Line 35 of Form IT-540-2D.

1	Adjusted Overpayment - From IT-540-2D, Line 35			1	1059		
DONATIONS OF LINE 1							
2	The Military Family Assistance Fund	2	2	13	The Louisiana Youth Leadership Seminar Corporation	13	13
3	Coastal Protection and Restoration Fund	3	3	14	Lighthouse for the Blind in New Orleans	14	14
4	The START Program	4	4	15	The Louisiana Association for the Blind	15	15
5	Wildlife Habitat and Natural Heritage Trust Fund	5	5	16	Louisiana Center for the Blind	16	16
6	Louisiana Cancer Trust Fund	6	6	17	Affiliated Blind of Louisiana, Inc.	17	17
7	Louisiana Pet Overpopulation Advisory Council	7	7	18	Louisiana State Troopers Charities, Inc.	18	18
8	Louisiana Food Bank Association	8	8	19	Friends of Palmeto State Park	19	19
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	9	20	The American Rose Society	20	20
10	Louisiana Association of United Ways/LA 2-1-1	10	10	21	The Extra Mile	21	21
11	American Red Cross	11	11	22	Louisiana Naval War Memorial Commission; U.S.S. KIDD	22	22
12	Louisiana National Guard Honor Guard for Military Funerals	12	12	23	Children's Therapeutic Services at the Emerge Center	23	23
24	TOTAL DONATIONS – Add Lines 2 through 23. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 36.			24			275



2017 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540-2D)

Your Name TAXPAYER OLAF	Social Security Number 000000008
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Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form.

- 1. Care Provider Information Schedule** – Complete columns A through E for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See IRS 2017 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

A	B	C	D	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
LIL ANGELS WEEKDAY	100 PENNSYLVANIA AVE MINDEN LA 71055-3408	72-0000001	561789	4,500 .00
				.00
				.00
				.00
				.00

- 2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H.**

F		G	H
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2017 for the person listed in column (F)
First	Last		
BABY	OLAF	000-00-0009	4,500 .00
			.00
			.00
			.00
			.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540-2D, Line 14A.	3	3,000	.00																												
4	Enter your earned income.	4	24,950	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	24,950	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 14B.	6	3,000	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1, if filed.	7	24,950	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;">If Line 7 is:</td> <td style="width:20%;">over</td> <td style="width:20%;">but not over</td> <td style="width:45%;">decimal amount</td> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X .30	
If Line 7 is:	over	but not over	decimal amount																													
	\$0	\$15,000	.35																													
	\$15,000	\$17,000	.34																													
	\$17,000	\$19,000	.33																													
	\$19,000	\$21,000	.32																													
	\$21,000	\$23,000	.31																													
	\$23,000	\$25,000	.30																													
9	Multiply Line 6 by the decimal amount on Line 8.	9	900	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																													
11	Enter this amount on Form IT-540-2D, Line 14.	11	450	.00																												



2017 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540-2D)

Your Name TAXPAYER OLAF	Social Security Number 00000008
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. You must enter the facility license number in column D on Line 1 of the 2017 Louisiana Refundable Child Care Credit Worksheet to receive this credit.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 14.

1. Enter the amount of 2017 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 1 450.00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

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

Five Star Facility	<u>1</u>	and multiply the number by 2.0	(i)	<u>2.0</u>
Four Star Facility		and multiply the number by 1.5	(ii)	
Three Star Facility		and multiply the number by 1.0	(iii)	
Two Star Facility		and multiply the number by .50	(iv)	

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 2.0

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540-2D, Line 15. 4 900.00

On Form IT-540-2D, Line 15, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2017 Louisiana Earned Income Credit Worksheet

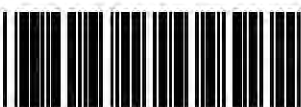
R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a, OR Federal Form 1040, Line 66a. 1 2,340.00

2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**

3. Enter this amount on Form IT-540-2D, Line 16. 3 82.00



TEST SCENARIO 5

Your approved Developer ID must be here.

DEV ID 0000

Name Change

2017 LOUISIANA RESIDENT - 2D

Decedent Filing SNOW WHITE

Taxpayer SSN 000000010

Spouse Decedent

Spouse SSN

Address Change 1229 S DARLA AVE

Amended Return GONZALES LA 70737-0000

Telephone 2252190000

NOL Carryback

Taxpayer DOB

Spouse DOB

2015 Legislation Recovery

08011951

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

- 5 Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
If the qualifying person is not your dependent, enter name here.
- Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

6A	<input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> 65 or older	Blind	<input checked="" type="checkbox"/> Qualifying Widow(er)	Total of 6A & 6B 3
6B	Spouse	65 or older	Blind		

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

6C **3**

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)
GRUMPY DWARF	000-00-0011	GRANDCHILD	01/11/1997
HAPPY DWARF	000-00-0012	GRANDCHILD	03/17/2002
SLEEPY DWARF	000-00-0013	SON	04/28/2006

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

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



FOR OFFICE USE ONLY

Field Flag

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61831

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	<input checked="" type="checkbox"/>	From Louisiana Schedule E, attached	7	110973
8A	FEDERAL ITEMIZED DEDUCTIONS			8A	20000
8B	FEDERAL STANDARD DEDUCTION			8B	12700
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.			8C	7300
9	FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	<input checked="" type="checkbox"/>	1 <input checked="" type="checkbox"/> 2	9	25533
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".			10	78140
11	YOUR LOUISIANA INCOME TAX			11	2365
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9			12	636
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".			13	1729
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11			14	0
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.			14A	0
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.			14B	0
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4			15	0
	5 0 4 0 3 0 2 0				
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3			16	0
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A		0	17	0
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10			18	600
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.			19	600
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS			20	1129
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS			21	0
22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16			22	0



23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".	23	1129
24	CONSUMER USE TAX	No use tax due.	
		X Amount from the Consumer Use Tax Worksheet.	24 53
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	1182
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	0
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27	253

PAYMENTS

28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28	0
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29	200
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30	0
31	AMOUNT PAID WITH EXTENSION REQUEST	31	150
32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	603
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.	33	0
34	UNDERPAYMENT PENALTY – If you are a farmer, mark the box	34	0
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	0
36	TOTAL DONATIONS – From Schedule D, Line 24	36	0

REFUND DUE

37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	0
38	AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX	CREDIT 38	0
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.	REFUND 39	0

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

Routing Number

Will this refund be forwarded to a financial institution located outside the United States?

Yes No

Account Number



Social Security Number 000000010

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	579
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	0
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	0
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	0
44	INTEREST	44	0
45	DELINQUENT FILING PENALTY	45	0
46	DELINQUENT PAYMENT PENALTY	46	0
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	47	0
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48	579

**PAY THIS AMOUNT.
DO NOT SEND CASH.**

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

Status 001

Contribution and Donation 0000



Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name >		Firm's EIN >	
	Firm's Address >		Telephone >	

Name
WHIT

Individual Income Tax Return
Calendar year return due 5/15/2018

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

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

1A	Enter the total of Net Tax Liability Paid to Other States from Form R-10606.	1A	0
1B	Enter the Credit for Taxes Paid to Other States from Form R-10606.	1B	0

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

	Deaf	Loss of Limb	Mentally Incapacitated	Blind	2D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D	0	
2A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2E	Multiply Line 2D by \$72.	2E	0

* List dependent names here. > _____

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A	62
3B	Multiply Line 3A by 29 percent. Round to the nearest dollar.	3B	18

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A	Enter the amount of eligible federal credits.	4A	500
4B	Multiply Line 4A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	4B	18

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
5	<u>EDUCATION CREDIT ACT 125 RECOVERY</u>	099	5	100
6	<u>FAMILY RESPONSIBILITY</u>	110	6	144
7	<u>OWNER OF NEWLY CONSTRUCTED ACCESSIBLE HOME</u>	145	7	356
8	_____		8	0
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 12.		9	636



SCHEDULE E – 2017 ADJUSTMENTS TO INCOME

Social Security Number **000000010**

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Mark box if amount is less than zero.	1	174422
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS	2	0
2A	RECAPTURE OF START CONTRIBUTIONS	2A	1000
3	TOTAL – Add Lines 1, 2, and 2A.	3	175422

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount.

Exempt Income Description		Code	Amount
4A	<u>LA. STATE EMP. RETIREMENT BENEFITS</u>	02E	75000
4B	<u>EDUCATIONAL EXP.--QUALITY PUB. ED.</u>	19E	500
4C	_____		0
4D	_____		0
4E	_____		0
4F	_____		0
4G	_____		0
4H	_____		0
4I	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.	4I	75500
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME	4J	11051
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.	4K	64449
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.	5A	110973
5B	IRC 280C EXPENSE ADJUSTMENT	5B	0
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.	5C	110973

Description	Code	Description	Code
Interest and Dividends on US Government Obligations.....	01E	Native American Income	08E
Louisiana State Employees' Retirement Benefits (Date Retired).....	02E	START Savings Program Contribution.....	09E
Taxpayer _____ Spouse _____		Military Pay Exclusion.....	10E
Louisiana State Teachers' Retirement Benefits (Date Retired).....	03E	Road Home	11E
Taxpayer _____ Spouse _____		Recreation Volunteer	13E
Federal Retirement Benefits (Date Retired).....	04E	Volunteer Firefighter	14E
Taxpayer _____ Spouse _____		Voluntary Retrofit Residential Structure.....	16E
Other Retirement Benefits (Date Retired).....	05E	Elementary and Secondary School Tuition.....	17E
Provide name or statute: _____		Educational Expenses for Home-Schooled Children.....	18E
Taxpayer _____ Spouse _____		Educational Expenses for Quality Public Education.....	19E
Annual Retirement Income Exemption for Taxpayers 65 or over	06E	Capital Gain from Sale of Louisiana Business.....	20E
Provide name of pension or annuity: _____		Employment of Certain Qualified Disabled Individuals.....	21E
Taxable Amount of Social Security.	07E	S Bank Shareholder Income Exclusion.....	22E
		Other	49E
		Identify: _____	



SCHEDULE F – 2017 REFUNDABLE PRIORITY 2 CREDITS

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

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

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

1C Dependents: List dependent names.

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

1D Enter 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. 1D 0

Additional Refundable Priority 2 Credits
 Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
2 _____	2	0
3 _____	3	0
4 _____	4	0
5 _____	5	0
6 _____	6	0

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
7. Musical and Theatrical Production	62F 7	600
7A. 123456789A123456789B123456		
8. Musical and Theatrical Production	62F 8	0
8A.		
9. Musical and Theatrical Production	62F 9	0
9A.		
10. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 18.	10	600



*** Schedule G omitted on purpose ***

SCHEDULE H – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	0
2	Enter the amount of federal disaster credits allowed by IRS.	2	0
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3	0

SCHEDULE I – 2017 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code		Amount of Credit Claimed
1	INVENTORY TAX	50F	1	253
2			2	0
3			3	0
4			4	0
5			5	0
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540-2D, Line 27.		6	253



2017 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

Your Name SNOW WHITE	Your Social Security Number 00000010
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above in Section I		
			1	2	3
A	HAPPY DWARF	GONZALES HIGH SCHOOL			X
B	SLEEPY DWARF	GONZALES ELEMENTARY SCHOOL			X
C					
D					
E					
F					

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

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms	250	225				
Textbooks, or Other Instructional Materials	183	178				
Supplies	97	66				
Total (add amounts in each column)	530	469				
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.	265	235				

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

Enter the Elementary and Secondary School Tuition Deduction here and on IT-540-2D, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540-2D, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540-2D, Schedule E, code 19E.	\$ 500

