# Louisiana Department of Revenue

# Criteria Based Test Scenarios

# Individual Income Resident Return (IT-540)

Instructions

Electronic Test Submissions

You can submit your test as soon as your test are available. Testing will begin around November 15, 2019.

Substitute Test Submissions

You can submit your preliminary test for the Resident and Nonresident Returns through e-mail. Send your test submission to LaSubstitute.VendorInquiries@la.gov or Shanna.Kelly@la.gov. Once your test are nearing the approval status, we may ask for a copy to be mailed to Shanna Kelly at the Department of Revenue, 617 North Street, Baton Rouge, La. 70802.

There is one additional requirement for substitute testing. Please provide a test where all fields have a value. Each field must contain a sequential-unique number that fills the entire field.

IT-540

Test Scenario - 4302

Taxpayer SSN -400-00-4302 Taxpayer Date of Birth- 08/19/1985

**Spouse’s SSN- 400-00-4322 Spouse’s Date of Birth- 09/10/1988**

Address- 2 Second Street

 Baton Rouge, LA 70807

Filing Status- **Married Filing Separately**

**Schedule E** including Line 2B, 2D and 2 exemptions must be used on this return.

Line 24 on the Main Return, page 3 must be used.

If it is an ‘Amount to be refunded’ return, please include two of new donations.

**Schedule D**- Three Donations

Please include the worksheets that support requested Schedules.

**Please make your test a mixture of ‘refund’ and ‘balance due’ returns.**

IT-540

Test Scenario - 4303

Taxpayer SSN -400-00-4303 Taxpayer’s Date of Birth- 05/10/1959

Spouse’s SSN- 400-00-4323 Spouse’s Date of Birth- 04/29/1968 BLIND

Address- 74 Builder Drive

 Baton Rouge, LA 70807

Filing Status- **Married Filing Jointly**

6 Dependents- Include all required dependent information

400-00-3005

400-00-4005

400-00-5005

400-00-6005

400-00-7005

400-00-8005

**Federal Child Care Credit must be utilized**

**Schedule C** must be utilized.

**Schedule E** must be used on this return. The following exemption must be utilized.

* 17E
* 18E
* 24E

**Line 24B** on the Main Return, page 3 must be used.

**Schedule D**- Three Donations

**Schedule J** Nonrefundable Child Care Credits must be utilized.

Please include the worksheets that apply.

If it is an ‘Amount to be refunded’ return, please include two of new donations.

* Provide Direct Deposit Information

Please include the worksheets that support requested Schedules.

Must supply a PTIN for Paid Preparer.

IT-540

Test Scenario - 4309

Taxpayer SSN -400-00-4309 Taxpayer’s Date of Birth- 07/24/1950

Address- 456 Walnut Grove

 Baton Rouge, LA 70807

Filing Status- Qualifying Widower

1 Dependents- Include all required dependent information

400-55-2007

Schedule E must be used on this return. The following Line must be utilized.

* 2B

Line 24 on the Main Return, page 3 must be used.

Schedule F must be utilized.

Please include the worksheets that apply.

**Schedule H** must be utilized.

Schedule I must be utilized.

If it is an ‘Amount to be refunded’ return, please include two of new donations.

* Provide Direct Deposit Information

Please include the worksheets that support requested Schedules.

Must supply a PTIN for Paid Preparer.

IT-540

Test Scenario - 4307

Taxpayer SSN -400-00-4307 Taxpayer’s Date of Birth- 06/12/1966

Address- 74 Builder Drive

 Baton Rouge, LA 70807

Filing Status- Head of Household

2 Dependents- Include all required dependent information

400-55-4008 Deaf Loss of Limb

400-55-5008

Federal Child Care Credit must be utilized

Schedule C must be utilized.

* Line 2
* Line 3A and 3B

Schedule E must be used on this return. The following exemption must be utilized.

* Line 2D
* 10E
* 24E

Line 24 on the Main Return, page 3 must be used.

Schedule J Nonrefundable Child Care Credits must be utilized.

Please include the worksheets that apply.

If it is an ‘Amount to be refunded’ return, please include two of new donations.

* Provide Direct Deposit Information

If the return is a ‘Balance Due’ return, please provide direct debit information.

Please include the worksheets that support requested Schedules.

Must supply a PTIN for Paid Preparer.

# Non-Resident Scenarios

IT-540B

Part Year Return

Taxpayer SSN -400-00-4304 Taxpayer’s Date of Birth- 02/12/1958

Address- 223 French Market Street

 Marshall, TX 70807

Filing Status- Single

Schedule C must be utilized.

* Line 3A and 3B

Schedule I must be used on this return. The following credit must be utilized.

* 50F

Line 24 on the Main Return, page 3 must be used.

Schedule J must be utilized. The following credit must be used.

* 224
* 221

Please include the worksheets that apply.

If it is an ‘Amount to be refunded’ return, please include two of new donations.

* Provide Direct Deposit Information

If the return is a ‘Balance Due’ return, please provide direct debit information.

Please include the worksheets that support requested Schedules.

Must supply a PTIN for Paid Preparer.

IT-540B

Non-Resident Return

Taxpayer SSN -400-00-4305 Taxpayer’s Date of Birth- 02/12/1958

Address- 1420 Aztec Ave

 Waskom, TX 75692

Filing Status- Head of Household

1 Dependents- Include all required dependent information

400-55-3005 Mentally Incapacitated

Line 48, Main Return-page 4, must be utilized.

Schedule C must be utilized.

* Line 1- Credit for Certain Disabilities
* Code 185

Schedule I must be used on this return. The following credit must be utilized.

* 50F

Line 24 on the Main Return, page 3 must be used.

Schedule J Nonrefundable Child Care Credits must be utilized.

Schedule J must be utilized. The following credit must be used.

* 251
* 221

If it is an ‘Amount to be refunded’ return, please include two of new donations.

* Provide Direct Deposit Information

If the return is a ‘Balance Due’ return, please provide direct debit information.

Must supply a PTIN for Paid Preparer.

Please include the worksheets that support requested Schedules.