

2019 IT-540B-2D

Specifications and Test Scenarios

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(Only 4 scenarios will be required for the 2019 testing season.)

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

Changes

General Requirements

The 2019 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 23 of this document and a **2-D barcode** as specified on Pages 24 through 36 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

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

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

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

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

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

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

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

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

| 2019 Return / Schedule / Worksheet | Doc ID No. |
|-------------------------------------------------------------------|-------------------|
| IT-540B-2D Return, Page 1 | 62081 |
| IT-540B-2D Return, Page 2 | 62082 |
| IT-540B-2D Return, Page 3 | 62083 |
| IT-540B-2D Return, Page 4 | 62084 |
| IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.... | 62069 |
| IT-540B-2D Schedule C-NR | 62086 |
| IT-540B-2D Schedule D-NR | 62087 |
| IT-540B-2D Schedule F-NR | 62088 |
| IT-540B-2D Schedules H-NR and I-NR | 62089 |
| IT-540B-2D Schedule J-NR (Page 1) | 62090 |
| IT-540B-2D Schedule J-NR (Page 2) | 62091 |
| IT-540B-2D School Expense Deduction Worksheet..... | 62076 |
| IT-540B-2D Refundable Child Care Credit Worksheet..... | 62077 |
| IT-540B-2D Refundable School Readiness Credit Worksheet..... | 62078 |

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

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



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

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

| 2019 Return / Schedule / Worksheet | Doc ID No. |
|-------------------------------------------------------------------|-------------------|
| IT-540B-2D Return, Page 1 | 62081 |
| IT-540B-2D Return, Page 2 | 62082 |
| IT-540B-2D Return, Page 3 | 62083 |
| IT-540B-2D Return, Page 4 | 62084 |
| IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.... | 62069 |
| IT-540B-2D Schedule C-NR | 62086 |
| IT-540B-2D Schedule D-NR | 62087 |
| IT-540B-2D Schedule F-NR | 62088 |
| IT-540B-2D Schedules H-NR and I-NR | 62089 |
| IT-540B-2D Schedule J-NR (Page 1) | 62090 |
| IT-540B-2D Schedule J-NR (Page 2) | 62091 |
| IT-540B-2D School Expense Deduction Worksheet..... | 62076 |
| IT-540B-2D Refundable Child Care Credit Worksheet..... | 62077 |
| IT-540B-2D Refundable School Readiness Credit Worksheet..... | 62078 |

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

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

- 2019 Nonresident and Part-Year Resident (NPR) Worksheet
- 2019 Louisiana School Expense Deduction Worksheet
- 2019 Louisiana Refundable Child Care Credit Worksheet
- 2019 Louisiana Refundable School Readiness Credit Worksheet

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

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

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

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

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

| <u>Worksheet</u> | <u>Doc ID No.</u> |
|-------------------------------------------------------------------|-------------------|
| IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet.... | 62069 |
| IT-540B-2D School Expense Deduction Worksheet..... | 62076 |
| IT-540B-2D Refundable Child Care Credit Worksheet | 62077 |
| IT-540B-2D Refundable School Readiness Credit Worksheet..... | 62078 |

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

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

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

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

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

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

Document Identification Number: The document identification number (62081) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Return (Page 1) | | | | | |
|-----------------------------------------------------------|-------------------|--------------|--------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exact Placement on Grid | | Field Type | Field Length | Field Name | Comments |
| Line 4 | Position(s) 77-80 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) preapproved by LDR |
| Line 8 | Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | The social security numbers 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-540B-2D Return (Page 1) – continued | | | | | |
|-----------------------------------------------------------------------|------------|--------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
| Line 6 Position(s) 12 | Alpha | 1 | Name Change Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | |
| Line 8 Position(s) 12 | Alpha | 1 | Decedent Filing Indicator | | |
| Line 10 Position(s) 12 | Alpha | 1 | Spouse Decedent Indicator | | |
| Line 12 Position(s) 12 | Alpha | 1 | Address Change Indicator | | |
| Line 14 Position(s) 12 | Alpha | 1 | Amended Return Indicator | | |
| Line 16 Position(s) 12 | Alpha | 1 | NOL Carryback Indicator | | |
| Line 16 Position(s) 19 | Alpha | 1 | MSRA (Military Spouses Residency Relief Act) Indicator | | |
| Line 16 Position(s) 29 | Alpha | 1 | NonResident Return | | |
| Line 18 Position(s) 29 | Alpha | 1 | Part- Year Resident Return | | |
| Line 18 Position(s) 19 | Alpha | 1 | 2015 Legislation Recovery Indicator | | |
| Line 18 Position(s) 37-44 | Numeric | 8 | Taxpayer’s Date of Birth | Format must be mmddyyyy. No punctuation allowed. | |
| 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 25 Position(s) 44 | Alpha | 1 | Spouse Exemption | | |
| Line 25 Position(s) 52 | Alpha | 1 | Spouse Exemption – 65 or over | | |
| Line 25 Position(s) 59 | Alpha | 1 | Spouse Exemption – Blind | | |
| Line 24 Position(s) 79 | Numeric | 1 | Total of 6A & 6B | Number of exemptions marked on Lines 6A and 6B | |
| Line 32 Position(s) 78-79 | Numeric | 2 | Dependents | Line 6C, total number of dependents (right-justified) | |
| Line 51 Position(s) 78-79 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed (right-justified) | |

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

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

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

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

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

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

Document Identification Number: The document identification number (**62082**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 8 Position(s) 36-40 | Numeric | 5 | W-2 Wages | If not required to file a federal return, enter the wages from the W-2(s). If not applicable, leave blank. |
| Line 8 Position(s) 79 | Alpha | 1 | Federal Return Not Required Indicator | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. Note: If a federal return is not required, print "0" (zero) on Lines 7-14. |
| Line 10 Position(s) 69-77 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12. |
| Line 12 Position(s) 69-77 | Numeric | 9 | Return Line 8 | Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33. |
| Line 14 Position(s) 73-77 | Numeric | 5 | Return Line 9 | Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, rounding down . Since no punctuation is allowed, enter the result right-justified and without the decimal point . Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740 |

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

| Exact Placement on Grid | | Field Type | Field Length | Field Name | Comments | |
|-------------------------|-------------------|------------|--------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Line 18 | Position(s) 71-77 | Numeric | 7 | Return Line 10A | Federal Itemized Deductions | If there are no itemized deductions, print "0" in all 3 fields. |
| Line 20 | Position(s) 73-77 | Numeric | 5 | Return Line 10B | Federal Standard Deduction | |
| Line 22 | Position(s) 71-77 | Numeric | 7 | Return Line 10C | Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A . | |
| Line 24 | Position(s) 50 | Alpha | 1 | Foreign Tax Credit Indicator (Return Line 10D, 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 24 | Position(s) 55 | Alpha | 1 | Federal Disaster Credit Indicator (Return Line 10D, Box 2) | Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by a federal disaster credit allowed by IRS—see instructions. Do not print a box, only the "X" if applicable. | |
| Line 24 | Position(s) 70-77 | Numeric | 8 | Return Line 10D | Federal Income Tax – See instructions. | |
| Line 26 | Position(s) 70-77 | Numeric | 8 | Return Line 10E | Total Deductions – Add Lines 10C and 10D . | |
| Line 28 | Position(s) 70-77 | Numeric | 8 | Return Line 10F | Allowable Deductions – Multiply Line 10E by the ratio on Line 9 . | |
| Line 30 | Position(s) 69-77 | Numeric | 9 | Return Line 11 | Louisiana Net Income – Subtract Line 10F from Line 8 . If result is less than zero, enter zero "0". | |
| Line 32 | Position(s) 70-77 | Numeric | 8 | Return Line 12 | Louisiana Income Tax – Tax Computation worksheet, Line 1 | |
| Line 34 | Position(s) 70-77 | Numeric | 8 | Return Line 13 | Other Nonrefundable Priority 1 Credits - Schedule C-NR, Line 8 | |
| Line 36 | Position(s) 70-77 | Numeric | 8 | Return Line 14 | Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12 . If the result is less than zero, enter zero "0". | |
| Line 39 | Position(s) 74-77 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11 | |
| Line 41 | Position(s) 74-77 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line 3 | |
| Line 43 | Position(s) 74-77 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line 6 | |
| Line 46 | Position(s) 73-77 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4 | |
| Line 47 | Position(s) 26 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 16) | Number of dependents who attended a 5-star facility | Use "0" (zero) as the default. |
| Line 47 | Position(s) 33 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 16) | Number of dependents who attended a 4-star facility | |
| Line 47 | Position(s) 40 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 16) | Number of dependents who attended a 3-star facility | |
| Line 47 | Position(s) 47 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 16) | Number of dependents who attended a 2-star facility | |
| Line 49 | Position(s) 45-51 | Numeric | 7 | Return Line 17A | Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium. | |
| Line 49 | Position(s) 71-77 | Numeric | 7 | Return Line 17 | Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (0.25). | |
| Line 51 | Position(s) 71-77 | Numeric | 7 | Return Line 18 | Other Refundable Priority 2 Tax Credits – Schedule F-NR, Line 10 | |
| Line 53 | Position(s) 71-77 | Numeric | 7 | Return Line 19 | Total Refundable Priority 2 Credits – Add Lines 15 and 16 through 18 . Do not include amounts on Lines 15A, 15B, and 17A. | |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line 56 Position(s) 70-77 | Numeric | 8 | Return Line 20 | Tax Liability after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 20 . - If Line 19 > Line 14 , mark "0" (zero) on Line 20 . - If Line 19 < Line 14 , subtract Line 19 from Line 14 and enter result on Line 20 . |
| Line 58 Position(s) 70-77 | Numeric | 8 | Return Line 21 | Overpayment after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 21 . - If Line 19 > Line 14 , subtract Line 14 from Line 19 and enter result on Line 21 . - If Line 19 < Line 14 , mark "0" (zero) on Line 21 . |
| Line 61 Position(s) 38-41 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted. Name code examples: John Brown = BROW John Bow = BOW |

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

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

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

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

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

Document Identification Number: The document identification number (62083) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 7 Position(s) 70-77 | Numeric | 8 | Return Line 22 | Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16 |
| Line 10 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 12 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 14 Position(s) 41 | Alpha | 1 | Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet. | |
| Line 12 Position(s) 70-77 | Numeric | 8 | Return Line 24 | Consumer Use Tax |
| Line 16 Position(s) 70-77 | Numeric | 8 | Return Line 25 | Total Income Tax and Consumer Use Tax – Add Lines 23 and 24. |
| Line 19 Position(s) 71-77 | Numeric | 7 | Return Line 26 | Overpayment after Refundable Priority 2 Credits – Amount from Line 21 |
| Line 21 Position(s) 71-77 | Numeric | 7 | Return Line 27 | Refundable Priority 4 Credits – Schedule I-NR, Line 6 |
| Line 23 Position(s) 71-77 | Numeric | 7 | Return Line 28 | Amount of Louisiana Tax Withheld for 2019 |
| Line 25 Position(s) 71-77 | Numeric | 7 | Return Line 29 | Amount of Credit Carried Forward from 2018 |
| Line 27 Position(s) 71-77 | Numeric | 7 | Return Line 30 | Paid by Composite Partnership Filing |

| Printed Variable Data Fields – IT-540B-2D Return (Page 3) – continued | | | | | |
|-----------------------------------------------------------------------|--------------|--------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
| Line 29 Position(s) 71-77 | Numeric | 7 | Return Line 31 | Amount of Estimated Payments for 2019 | |
| Line 31 Position(s) 71-77 | Numeric | 7 | Return Line 32 | Amount Paid with Extension Request | |
| Line 34 Position(s) 71-77 | Numeric | 7 | Return Line 33 | Total Refundable Tax Credits and Payments – Add Lines 26 – 32 . | |
| Line 36 Position(s) 71-77 | Numeric | 7 | Return Line 34 | Overpayment: - If Line 33 = Line 25 , mark “0” (zero) on Lines 34 – 41 and go to Line 42 . - If Line 33 > Line 25 , subtract Line 25 from Line 33 and enter result on Line 34 . - If Line 33 < Line 25 , mark “0” (zero) on Lines 34 – 40 and go to Line 41 . | |
| Line 38 Position(s) 57 | Alpha | 1 | Farmer Indicator (Return Line 35) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | |
| Line 38 Position(s) 71-77 | Numeric | 7 | Return Line 35 | Underpayment Penalty for Estimated Tax – See Form R-210NR. | |
| Line 40 Position(s) 71-77 | Numeric | 7 | Return Line 36 | Adjusted Overpayment: - If Line 35 = Line 34 , mark “0” (zero) on Lines 36 – 41 and go to Line 42 . - If Line 35 > Line 34 , mark “0” (zero) on Lines 36 – 40 , subtract Line 34 from Line 35 , and enter result on Line 41 . - If Line 35 < Line 34 , subtract Line 35 from Line 34 and enter on Line 36 . | |
| Line 42 Position(s) 71-77 | Numeric | 7 | Return Line 37 | Total Donations – Schedule D-NR | |
| Line 45 Position(s) 71-77 | Numeric | 7 | Return Line 38 | Subtotal – Subtract Line 37 from Line 36 . | |
| Line 47 Position(s) 71-77 | Numeric | 7 | Return Line 39 | Amount Credited to 2020 | |
| Line 50 Position(s) 71-77 | Numeric | 7 | Return Line 40 | Amount to be Refunded – Subtract Line 39 from Line 38 . | |
| Line 51 Position(s) 57 | Numeric | 1 | Refund Option (Return Line 40) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank. | |
| Line 55 Position(s) 22 | Alpha | 1 | Direct Deposit—Checking Account Type | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank. | |
| Line 55 Position(s) 31 | Alpha | 1 | Direct Deposit—Savings Account Type | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank. | |
| Line 55 Position(s) 65 | Alpha | 1 | Direct Deposit—Refund Forwarded Outside U.S.— Yes | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank. | |
| Line 55 Position(s) 72 | Alpha | 1 | Direct Deposit—Refund Forwarded Outside U.S.— No | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. If not applicable, leave blank. | |
| Line 57 Position(s) 17-25 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) If not applicable, leave blank. | |
| Line 57 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-540B-2D Return (Page 4)

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

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

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

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

Document Identification Number: The document identification number (62084) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Return (Page 4) | | | | | |
|------------------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exact Placement on Grid | | Field Type | Field Length | Field Name | Comments |
| Line 5 | Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 8 | Position(s) 71-77 | Numeric | 7 | Return Line 41 | Amount Owed: - If Line 33 < Line 25, subtract Line 33 from Line 25 and enter result on Line 41. - Else, if Line 35 > Line 34, subtract Line 34 from Line 35 and enter result on Line 41. - Else, if Line 38 > 0, enter "0" on Lines 41 – 49. - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42. |
| Line 10 | Position(s) 71-77 | Numeric | 7 | Return Line 42 | Additional Donation to Military Family Assistance Fund |
| Line 12 | Position(s) 71-77 | Numeric | 7 | Return Line 43 | Additional Donation to Coastal Protection and Restoration Fund |
| Line 14 | Position(s) 71-77 | Numeric | 7 | Return Line 44 | Additional Donation to Louisiana Food Bank Association |
| Line 16 | Position(s) 71-77 | Numeric | 7 | Return Line 45 | Interest – Interest Calculation worksheet, Line 5 |
| Line 18 | Position(s) 71-77 | Numeric | 7 | Return Line 46 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7 |
| Line 20 | Position(s) 71-77 | Numeric | 7 | Return Line 47 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7 |
| Line 22 | Position(s) 58 | Alpha | 1 | Farmer Indicator (Return Line 48) | Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. |
| Line 22 | Position(s) 71-77 | Numeric | 7 | Return Line 48 | Underpayment Penalty for Tax Due – See Form R-210NR. |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|--------------|--------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line 24 Position(s) 71-77 | Numeric | 7 | Return Line 49 | Balance Due Louisiana – Add Lines 41 – 48. |
| Line 36 Position(s) 27-29 | Numeric | 3 | Status of Return | Status of Return: Position 27: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2020) Position 28: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) Position 29: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110". |
| Line 39 Position(s) 26-29 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0. Position 27: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0. Position 28: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0. Position 29: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0. Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 43 are zero, mark "1001". |
| Line 56 Position(s) 69-78 | 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 59 Position(s) 33-57 | Alphanumeric | 25 | LDR's Mailing Address | If Line 49 = 0, print: PO BOX 3440 If Line 49 > 0, print: PO BOX 3550 |
| Line 60 Position(s) 33-57 | Alphanumeric | 25 | LDR's Mailing City State ZIP | If Line 49 = 0, print: BATON ROUGE LA 70821-3440 If Line 49 > 0, print: BATON ROUGE LA 70821-3550 |

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 13 in Position 58.
 - 1 positioned on Line 23 in Position 58.
 - 1 positioned on Line 44 in Position 58.
 - 1 positioned on Line 61 in Position 80

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

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

Document Identification Number: The document identification number (62086) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedule C-NR | | | | | |
|---------------------------------------------------------|------------|--------------|--------------------------------------------------------------|--------------------------------------------------------------------|--|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line 10 Position(s) 79-80 | Numeric | 2 | Schedule C-NR, Line 1D | Total Number of Qualifying Individuals (with certain disabilities) | |
| Line 13 Position(s) 74-77 | Numeric | 4 | Schedule C-NR, Line 1E | Multiply Line 1D by \$72. | |
| Line 21 Position(s) 72-77 | Numeric | 6 | Schedule C-NR, Line 2A | Value of Computer/Technological Equipment Donated | |
| Line 23 Position(s) 72-77 | Numeric | 6 | Schedule C-NR, Line 2B | Multiply Line 2A by 29% (0.29). | |
| Line 26 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 3A | Eligible Federal Credits | |
| Line 28 Position(s) 76-77 | Numeric | 2 | Schedule C-NR, Line 3B | Multiply Line 3A by 7% (0.7). (Limited to \$18) | |
| Line 33 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line 33 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 4 | Enter amount of credit allowed. See instructions. | |
| Line 35 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 5) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 5 | Enter amount of credit allowed. See instructions. | |
| Line 37 Position(s) 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 6) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line 37 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 6 | Enter amount of credit allowed. See instructions. | |
| | | | | | |

| Printed Variable Data Fields – IT-540B-2D Schedule C-NR – continued | | | | |
|---------------------------------------------------------------------|------------|--------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
| Line 39 Position(s) 55-57 | Numeric | 3 | (Nonrefundable Priority 1 Credit Code (Schedule G-NR, Line 7) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line 39 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 7 | Enter amount of credit allowed. See instructions. |
| Line 41 Position(s) 71-77 | Numeric | 7 | Schedule C-NR, Line 8 | Total Nonrefundable Tax Priority 1 Credits – Add Lines 1E , 2B , 3B , and 4 – 7 . |

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

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

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

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

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

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

Document Identification Number: The document identification number (**62087**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedule D-NR | | | | | |
|---------------------------------------------------------|-------------------|------------|--------------|--------------------------------|--------------------------------------------------------------|
| Exact Placement on Grid | | Field Type | Field Length | Field Name | Comments |
| Line 5 | Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 14 | Position(s) 71-77 | Numeric | 7 | Schedule D-NR, Line 1 | Adjusted Overpayment – Return Line 36 |
| Line 18 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 2 | Military Family Assistance Fund |
| Line 20 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 3 | Coastal Protection and Restoration Fund |
| Line 22 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 4 | START Program |
| Line 24 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| Line 26 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 6 | Louisiana Cancer Trust Fund |
| Line 28 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 7 | Louisiana Pet Overpopulation Advisory Council |
| Line 30 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 8 | Louisiana Food Bank Association |
| Line 32 | Position(s) 35-39 | Numeric | 5 | Schedule D-NR, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| Line 18 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| Line 20 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 11 | American Red Cross |
| Line 22 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 12 | Louisiana National guard Honor Guard for Military Funerals |
| Line 24 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 13 | Louisiana State Troopers Charities, Inc. |
| Line 26 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 14 | Friends of Palmetto State Park |
| Line 28 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 15 | Children's Therapeutic Services at the Emerge Center |
| Line 30 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 16 | Louisiana Horse Rescue Association |
| Line 32 | Position(s) 73-77 | Numeric | 5 | Schedule D-NR, Line 17 | Louisiana Coalition Against Domestic Violence |

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

| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
|---------------------------|------------|--------------|------------------------|--------------------------------------------------------------------------------|
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule D-NR, Line 21 | Total Donations – Add Lines 2 – 17. This amount cannot be greater than Line 1. |

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

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

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

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

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

Document Identification Number: The document identification number (62088) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedule F-NR | | | | | |
|---------------------------------------------------------|--------------|--------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line 22 Position(s) 73-77 | Numeric | 5 | Schedule F-NR, 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) 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 2) | Enter 3-character credit code. If not applicable, leave blank. | |
| Line 27 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 2 | Enter amount of credit allowed. See instructions. | |
| Line 29 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 3) | Enter 3-character credit code. If not applicable, leave blank. | |
| Line 29 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 3 | Enter amount of credit allowed. See instructions. | |
| Line 31 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 4) | Enter 3-character credit code. If not applicable, leave blank. | |
| Line 31 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 4 | Enter amount of credit allowed. See instructions. | |
| Line 33 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 5) | Enter 3-character credit code. If not applicable, leave blank. | |
| Line 33 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 5 | Enter amount of credit allowed. See instructions. | |
| Line 35 Position(s) 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 6) | Enter 3-character credit code. If not applicable, leave blank. | |

| Printed Variable Data Fields – IT-540B-2D Schedule F-NR – continued | | | | | |
|---------------------------------------------------------------------|--------------|--------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments | |
| Line 35 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 6 | Enter amount of credit allowed. See instructions. | |
| Line 37 Position(s) 54-62 | Numeric | 9 | Schedule F-NR, Line 6A | School Readiness Child Care Directors- Facility License Number | |
| Line 43 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7) | Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field. | |
| Line 43 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 7 | Enter amount of credit allowed. See instructions. | |
| Line 45 Position(s) 10-35 | Alphanumeric | 26 | Schedule F-NR, Line 7A | Enter the LDR State Certification Number from Form R-6135. | |
| Line 47 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8) | Enter 3-character credit code. If not applicable, leave blank. Note: Currently, the only valid code is “62F” and is hardcoded in this field. | |
| Line 47 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 8 | Enter amount of credit allowed. See instructions. | |
| Line 49 Position(s) 10-35 | Alphanumeric | 26 | Schedule F-NR, Line 8A | Enter the LDR State Certification Number from Form R-6135. | |
| Line 51 Position(s) 55-57 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, 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 51 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 9 | Enter amount of credit allowed. See instructions. | |
| Line 53 Position(s) 10-35 | Alphanumeric | 26 | Schedule F-NR, Line 9A | Enter the LDR State Certification Number from Form R-6135. | |
| Line 55 Position(s) 71-77 | Numeric | 7 | Schedule F-NR, Line 10 | Total Refundable Priority 2 Credits – Add Lines 1D and 2 – 9. | |

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
 - 1 positioned on Line 21 in Position 59.
 - 1 positioned on Line 30 in Position 59.
 - 1 positioned on Line 46 in Position 58.
 - 1 positioned on Line 61 in Position 80.

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

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

Document Identification Number: The document identification number (**62089**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedules H-NR and I-NR | | | | |
|-------------------------------------------------------------------|--------------|--------------|------------------------------------------------|--------------------------------------------------------------------------|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 21 Position(s) 71-77 | Numeric | 7 | Schedule H-NR, Line 1 | Federal Income Tax Liability from Federal Income Tax Deduction Worksheet |
| Line 23 Position(s) 71-77 | Numeric | 7 | Schedule H-NR, Line 2 | Federal Disaster Credits Allowed by IRS |
| Line 25 Position(s) 71-77 | Numeric | 7 | Schedule H-NR, Line 3 | Total – Add Lines 1 and 2. |
| Line 34 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 1) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 34 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| Line 36 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 36 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| Line 38 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 38 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| Line 40 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 40 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 4 | Enter amount of credit allowed. See Form R-10610. |
| Line 42 Position(s) 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| Line 42 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| Line 44 Position(s) 71-77 | Numeric | 7 | Schedule I-NR, Line 6 | Total Refundable Priority 4 Credits – Add Lines 1 – 5. |

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

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

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

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

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

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

Document Identification Number: The document identification number (**62090**) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedule J-NR (Page 1) | | | | | | |
|------------------------------------------------------------------|-------------------|------------|--------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------|
| Exact Placement on Grid | | Field Type | Field Length | Field Name | Comments | |
| Line 5 | Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line 11 | Position(s) 73-77 | Numeric | 5 | Schedule J-NR, Line 1 | Federal Child Care Credit | |
| Line 13 | Position(s) 73-77 | Numeric | 5 | Schedule J-NR, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. | |
| Line 15 | Position(s) 73-77 | Numeric | 5 | Schedule J-NR, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. | |
| Line 18 | Position(s) 73-77 | Numeric | 45 | Schedule J-NR, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. | |
| Line 19 | Position(s) 28 | Numeric | 1 | Number of Qualified Dependents—5-Star (Schedule J-NR, Line 4) | Number of dependents who attended a 5-star facility | Use "0" (zero) as the default. |
| Line 19 | Position(s) 35 | Numeric | 1 | Number of Qualified Dependents—4-Star (Schedule J-NR, Line 4) | Number of dependents who attended a 4-star facility | |
| Line 19 | Position(s) 42 | Numeric | 1 | Number of Qualified Dependents—3-Star (Schedule J-NR, Line 4) | Number of dependents who attended a 3-star facility | |
| Line 19 | Position(s) 49 | Numeric | 1 | Number of Qualified Dependents—2-Star (Schedule J-NR, Line 4) | Number of dependents who attended a 2-star facility | |

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

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

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

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

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

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

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

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

Document Identification Number: The document identification number (62091) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

| Printed Variable Data Fields – IT-540B-2D Schedule H-NR | | | | |
|---------------------------------------------------------|--------------|--------------|-----------------------------------------------------------------------------|---------------------------------------------------------------|
| Exact Placement on Grid | Field Type | Field Length | Field Name | Comments |
| Line 5 Position(s) 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line 13 Position(s) 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12) | Enter 3-character credit code. |
| Line 13 Position(s) 70-77 | Numeric | 8 | Schedule J-NR, Line 12 | Enter amount of credit allowed. See instructions. |
| Line 15 Position(s) 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 12A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 17 Position(s) 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13) | Enter 3-character credit code. |
| Line 17 Position(s) 70-77 | Numeric | 8 | Schedule J-NR, Line 13 | Enter amount of credit allowed. See instructions. |
| Line 19 Position(s) 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 13A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 21 Position(s) 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14) | Enter 3-character credit code. |
| Line 21 Position(s) 70-77 | Numeric | 8 | Schedule J-NR, Line 14 | Enter amount of credit allowed. See instructions. |
| Line 23 Position(s) 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 14A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 25 Position(s) 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15) | Enter 3-character credit code. |
| Line 25 Position(s) 70-77 | Numeric | 8 | Schedule J-NR, Line 15 | Enter amount of credit allowed. See instructions. |
| Line 27 Position(s) 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 15A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line 29 Position(s) 70-77 | Numeric | 8 | Schedule J-NR, Line 16 | Total Nonrefundable Priority 3 Credits – Add Line 2 – 15. |

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

2-D Barcode Specifications:

Requirements:

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

Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use **62081** for the Louisiana nonresident form (IT-540B-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data, see Pages 26 through 36 of this document.

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

Example of 2-D Barcode: T1<CR> (Header Version Number)
9999<CR> (Developer Code)
LA<CR> (Jurisdiction)
6173<CR> (Description)
0<CR> (Specification Version)
1.0<CR> (Software Version)
...
...
...
EOD<CR>

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

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

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

2-D Barcode Sample



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

| Header Information | | | | |
|-----------------------------------|--------------|-------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Field No. | Field Type | Field Length | Field Name | Comments |
| 1 | Alphanumeric | 2 | Header Version | Value is 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 62081 . |
| 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-540B-2D Return (Page 1) | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 7 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above |
| 8 | Numeric | 9 | Primary Social Security Number | Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters) |
| 9 | Numeric | 9 | Secondary Social Security Number | Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of married filing jointly and married filing separately . If not applicable, leave blank. |
| 10 | Alpha | 25 | Primary Taxpayer's First Name | Primary taxpayer's first name |
| 11 | Alpha | 1 | Primary Taxpayer's Middle Initial | Primary taxpayer's middle initial |
| 12 | Alpha | 25 | Primary Taxpayer's Last Name | Primary taxpayer's last name |
| 13 | Alpha | 3 | Primary Taxpayer's Name Suffix | Primary taxpayer's name suffix |
| 14 | Alpha | 25 | Secondary Taxpayer's First Name | Spouse's first name |
| 15 | Alpha | 1 | Secondary Taxpayer's Middle Initial | Spouse's middle initial |
| 16 | Alpha | 25 | Secondary Taxpayer's Last Name | Spouse's last name |
| 17 | Alpha | 3 | Secondary Taxpayer's Name Suffix | Spouse's name suffix |
| 18 | Alpha | 35 | Taxpayer's Mailing Address | Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default. |
| 19 | Alpha | 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: 12312019 |

Government Specific Data (continued)

IT-540B-2D Return (Page 1) – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments | |
|-----------|------------|-------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 24 | Numeric | 5 | Form ID Number | Form ID Number -- 62081 | |
| 25 | Binary | 1 | Name Change Indicator | Mark "1" if name has changed. Mark "0" if not applicable. | |
| 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 | MSRA | Mark "1" for MSRA (Military Spouses Residency Relief Act). Mark "0" if not applicable. | |
| 32 | Binary | 1 | 2015 Legislation Recovery Indicator | Mark "1" for 2015 Legislation Recovery. Mark "0" if not applicable. | |
| 33 | Binary | 1 | NonResident Return | Mark "1" for NonResident Return Mark "0" if not applicable. | |
| 34 | Binary | 1 | Part-Year Resident Return | Mark "1" for Part-Year Resident Return Mark "0" if not applicable. | |
| 35 | Numeric | 8 | Taxpayer's Date of Birth | Format must be mmddyyyy. No punctuation allowed. | |
| 36 | Numeric | 8 | Spouse's Date of Birth | | |
| 37 | 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) | |
| 38 | Binary | 1 | Self Exemption – 65 or over | Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable. | NOTE: Fields for the exemptions "Yourself" and "Spouse" have been purposely omitted from the 2-D barcode layout. |
| 39 | Binary | 1 | Self Exemption – Blind | Mark "1" for "Yourself - Blind". Mark "0" if not applicable. | |
| 40 | Binary | 1 | Spouse Exemption – 65 or over | Mark "1" for "Spouse - 65 or older". Mark "0" if not applicable. | |
| 41 | Binary | 1 | Spouse Exemption – Blind | Mark "1" for "Spouse - Blind". Mark "0" if not applicable. | |
| 42 | Numeric | 2 | Dependents | Line 6C, total number of dependents | |

| 43 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed |
|---------------------------------------------|------------|-------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government Specific Data (continued) | | | | |
| IT-540B-2D Return (Page 2) | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 44 | 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. |
| 45 | Binary | 1 | Federal Return Not Required Indicator | Mark "1" if federal return not required. (If "1" is marked, Lines 7 – 13 should be left blank and Line 14 must be "0.") Mark "0" if federal return is required. |
| 46 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12 . |
| 47 | Numeric | 9 | Return Line 8 | Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 33 . |
| 48 | Numeric | 5 | Return Line 9 | Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7 . Carry out to 4 decimal places, rounding down . Since no punctuation is allowed, enter the result without the decimal point . Example: If Line 7 = 75000 and Line 8 = 35555, then Line 9 = 4740 |
| 49 | Numeric | 7 | Return Line 10A | Federal Itemized Deductions |
| 50 | Numeric | 5 | Return Line 10B | Federal Standard Deduction |
| 51 | Numeric | 7 | Return Line 10C | Excess Federal Itemized Deductions – Subtract Line 10B from Line 10A . |
| 52 | Binary | 1 | Federal Foreign Tax Credit Indicator (Return Line 10D, Box 1) | Mark "1" if federal income tax has been decreased by the foreign Tax credit (Line 10D). Mark "0" if not applicable. |
| 53 | Binary | 1 | Federal Disaster Credit Indicator (Return Line 10D, Box 2) | Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line 10D). Mark "0" if not applicable. |
| 54 | Numeric | 8 | Return Line 10D | Federal Income Tax – See instructions. |
| 55 | Numeric | 8 | Return Line 10E | Total Deductions – Add Lines 10C and 10D . |
| 56 | Numeric | 8 | Return Line 10F | Allowable Deductions – Multiply Line 10E by the ratio on Line 9 . |
| 57 | Numeric | 9 | Return Line 11 | Louisiana Net Income – Subtract Line 10F from Line 8 . If less than zero, enter "0" (zero). |
| 58 | Numeric | 8 | Return Line 12 | Louisiana Income Tax – Tax Computation worksheet, Line I |
| 59 | Numeric | 8 | Return Line 13 | Other Nonrefundable Priority 1 Credits – Schedule C-NR, Line 8 |
| 60 | Numeric | 8 | Return Line 14 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12 . |
| 61 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 11 |
| 62 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line 3 |

| | | | | |
|----|---------|---|-----------------|-----------------------------------------------------------------------------------------------------|
| 63 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line 6 |
| 64 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line 4 |

Government Specific Data (continued)

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

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 65 | Numeric | 1 | Number of Qualified Dependents—5-Star (Return Line 16) | Number of dependents who attended a 5-star facility |
| 66 | Numeric | 1 | Number of Qualified Dependents—4-Star (Return Line 16) | Number of dependents who attended a 4-star facility |
| 67 | Numeric | 1 | Number of Qualified Dependents—3-Star (Return Line 16) | Number of dependents who attended a 3-star facility |
| 68 | Numeric | 1 | Number of Qualified Dependents—2-Star (Return Line 16) | Number of dependents who attended a 2-star facility |
| 69 | Numeric | 7 | Return Line 17A | Louisiana Citizens Property Insurance assessment included in homeowner's insurance premium. |
| 70 | Numeric | 7 | Return Line 17 | Louisiana Citizens Insurance Credit – Multiply Line 17A by 25% (.25). |
| 71 | Numeric | 7 | Return Line 18 | Other Refundable Priority 2 Credits, Schedule F-NR, Line 10 |
| 72 | Numeric | 7 | Return Line 19 | Total Refundable Priority 2 Credits – Add Lines 15 and 16 – 18 . (Do not include amounts on Lines 15A,15B, and 17A.) |
| 73 | Numeric | 8 | Return Line 20 | Tax Liability after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 20 . - If Line 19 > Line 14 , mark "0" (zero) on Line 20 . - If Line 19 < Line 14 , subtract Line 19 from Line 14 and enter result on Line 20 . |
| 74 | Numeric | 8 | Return Line 21 | Overpayment after Refundable Priority 2 Credits: - If Line 19 = Line 14 , mark "0" (zero) on Line 21 . - If Line 19 > Line 14 , subtract Line 14 from Line 19 and enter result on Line 21 . - If Line 19 < Line 14 , mark "0" (zero) on Line 21 . |

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

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

| | | | | |
|----|---------|---|----------------|-----------------------------------------------------------------------|
| 79 | Numeric | 8 | Return Line 24 | Consumer Use Tax |
| 80 | Numeric | 8 | Return Line 25 | Total Income Tax and Consumer Use Tax – Add Lines 23 and 24. |
| 81 | Numeric | 7 | Return Line 26 | Overpayment after Refundable Priority 2 Credits – Amount from Line 21 |
| 82 | Numeric | 7 | Return Line 27 | Refundable Priority 4 Credits – Schedule I-NR, Line 6 |
| 83 | Numeric | 7 | Return Line 28 | Louisiana Tax Withheld for 2019 |
| 84 | Numeric | 7 | Return Line 29 | Credit Carried Forward from 2018 |

Government Specific Data (continued)

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

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 85 | Numeric | 7 | Return Line 30 | Amount Paid by Composite Partnership Filing |
| 86 | Numeric | 7 | Return Line 31 | Amount of Estimated Payments for 2019 |
| 87 | Numeric | 7 | Return Line 32 | Amount Paid with Extension Request |
| 88 | Numeric | 7 | Return Line 33 | Total Refundable Tax Credits and Payments – Add Lines 26 – 32. |
| 89 | Numeric | 7 | Return Line 34 | Overpayment: - If Line 33 = Line 25, mark “0” (zero) on Lines 34 – 41 and go to Line 42. - If Line 33 > Line 25, subtract Line 25 from Line 33 and enter result on Line 34. - If Line 33 < Line 25, mark “0” (zero) on Lines 34 – 40 and go to Line 41. |
| 90 | Binary | 1 | Farmer Indicator (Return Line 35) | Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 35. Mark “0” if not applicable. |
| 91 | Numeric | 7 | Return Line 35 | Underpayment Penalty for Estimated Tax – See Form R-210NR. |
| 92 | Numeric | 7 | Return Line 36 | Adjusted Overpayment: - If Line 35 = Line 34, mark “0” (zero) on Lines 36 – 41 and go to Line 42. - If Line 35 > Line 34, mark “0” (zero) on Lines 36 – 40, subtract Line 34 from Line 35, and enter result on Line 41. - If Line 35 < Line 34, subtract Line 35 from Line 34 and enter on Line 36. |
| 93 | Numeric | 7 | Return Line 37 | Total Donations – Schedule D-NR, |
| 94 | Numeric | 7 | Return Line 38 | Subtotal – Subtract Line 37 from 36. |
| 95 | Numeric | 7 | Return Line 39 | Amount of Overpayment Credited to 2020 |
| 96 | Numeric | 1 | Refund Option (Return Line 40) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit If the amount on Line 40 = 0, leave this field blank. |
| 97 | Numeric | 7 | Return Line 40 | Amount to be Refunded – Subtract Line 39 from Line 38. |
| 98 | 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. |
| 99 | Binary | 1 | Direct Deposit—Refund Forwarded Outside U.S. | Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. If not applicable, leave blank. |

| 100 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) If not applicable, leave blank. |
|---------------------------------------------|--------------|-------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 101 | Alphanumeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters) If not applicable, leave blank. |
| Government Specific Data (continued) | | | | |
| IT-540B-2D Return (Page 4) | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 102 | Numeric | 7 | Return Line 41 | Amount Owed: - If Line 33 < Line 25 , subtract Line 33 from Line 25 and enter result on Line 41 . - Else, if Line 35 > Line 34 , subtract Line 34 from Line 35 and enter result on Line 41 . - Else, if Line 38 > 0, enter "0" on Lines 41 – 49 . - Else, if Line 38 = 0, enter "0" on Line 41 and go to Line 42 . |
| 103 | Numeric | 7 | Return Line 42 | Additional Donation to Military Family Assistance Fund |
| 104 | Numeric | 7 | Return Line 43 | Additional Donation to Coastal Protection and Restoration Fund |
| 105 | Numeric | 7 | Return Line 44 | Additional Donation to Louisiana Food Bank Association |
| 106 | Numeric | 7 | Return Line 45 | Interest – Interest Calculation Worksheet, Line 5 |
| 107 | Numeric | 7 | Return Line 46 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7 |
| 108 | Numeric | 7 | Return Line 47 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7 |
| 109 | Binary | 1 | Farmer Indicator (Return Line 48) | Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked Mark "0" if not applicable. |
| 110 | Numeric | 7 | Return Line 48 | Underpayment Penalty for Tax Due – See Form R-210NR. |
| 111 | Numeric | 7 | Return Line 49 | Balance Due Louisiana – Add Lines 41 – 48 . |
| 112 | Numeric | 3 | Status of Return | Status of Return: 1 st Digit: Mark "0" if Line 39 = 0. Mark "1" if Line 39 > 0. (Credit to 2020) 2 nd Digit: Mark "0" if Line 40 = 0. Mark "1" if Line 40 > 0. (Refund) 3 rd Digit: Mark "0" if Line 49 = 0. Mark "1" if Line 49 > 0. (Balance Due) Examples: If Line 40 is \$200 and Lines 39 and 49 are zero, mark "010". If Line 39 is \$100, Line 40 is \$200, and Line 49 is zero, mark "110". |

| | | | | |
|-----|---------|---|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 113 | Numeric | 4 | Contribution/Donation Status | <p>Contribution and Donation Status (right-justified):</p> <p>1st Digit: Mark "0" if Line 37 = 0. Mark "1" if Line 37 > 0.</p> <p>2nd Digit: Mark "0" if Line 42 = 0. Mark "1" if Line 42 > 0.</p> <p>3rd Digit: Mark "0" if Line 43 = 0. Mark "1" if Line 43 > 0.</p> <p>4th Digit: Mark "0" if Line 44 = 0. Mark "1" if Line 44 > 0.</p> <p>Examples: If Lines 37, 43, and 44 are zero and Line 42 is \$100, mark "0100". If Line 37 is \$100, Line 44 is \$200, and Lines 42 and 44 are zero, mark "1001".</p> |
|-----|---------|---|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Government Specific Data (continued)

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

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|--------------|-------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 114 | Alphanumeric | 9 | Preparer's FEIN/ PTIN/SSN | Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank. |
| 115 | Alpha | 4 | Name Code | <p>Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted.</p> <p>Name code examples: John Brown = BROW John Bow = BOW_</p> |

IT-540-2D Schedule C-NR

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|--------------------------------------------------------------|---------------------------------------------------|
| 116 | Numeric | 2 | Schedule C-NR, Line 1D | Total Number of Qualifying Individuals |
| 117 | Numeric | 4 | Schedule C-NR, Line 1E | Multiply Line 1D by \$72. |
| 118 | Numeric | 6 | Schedule C-NR, Line 2A | Value of Computer/Technological Equipment Donated |
| 119 | Numeric | 6 | Schedule C-NR, Line 2B | Multiply Line 2A by 29% (0.29). |
| 120 | Numeric | 7 | Schedule C-NR, Line 3A | Certain Federal Tax Credits |
| 121 | Numeric | 2 | Schedule C-NR, Line 3B | Multiply Line 3A by 7% (0.7). (Limited to \$18) |
| 122 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4) | Enter 3-digit credit code. |
| 123 | Numeric | 7 | Schedule C-NR, Line 4 | Enter amount of credit allowed. See instructions. |
| 124 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 5) | Enter 3-character credit code. |
| 125 | Numeric | 7 | Schedule C-NR, Line 5 | Enter amount of credit allowed. See instructions. |
| 126 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 6) | Enter 3-character credit code. |
| 127 | Numeric | 7 | Schedule C-NR, Line 6 | Enter amount of credit allowed. See instructions. |

| | | | | |
|-----|---------|---|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 128 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 7) | Enter 3-digit credit code. |
| 129 | Numeric | 7 | Schedule C-NR, Line 7 | Enter amount of credit allowed. See instructions. |
| 130 | Numeric | 7 | Schedule C-NR, Line 8 | Total Nonrefundable Tax Credits – Add Lines 1E , 2B , 3B , and 4 – 7 . |

Government Specific Data (continued)**IT-540-2D Schedule D-NR**

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|------------------------|---------------------------------------------------------------------------------------------|
| 131 | Numeric | 7 | Schedule D-NR, Line 1 | Adjusted Overpayment – Return Line 36 |
| 132 | Numeric | 5 | Schedule D-NR, Line 2 | Military Family Assistance Fund |
| 133 | Numeric | 5 | Schedule D-NR, Line 3 | Coastal Protection and Restoration Fund |
| 134 | Numeric | 5 | Schedule D-NR, Line 4 | START Program |
| 135 | Numeric | 5 | Schedule D-NR, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| 136 | Numeric | 5 | Schedule D-NR, Line 6 | Louisiana Cancer Trust Fund |
| 137 | Numeric | 5 | Schedule D-NR, Line 7 | Louisiana Pet Overpopulation Advisory Council |
| 138 | Numeric | 5 | Schedule D-NR, Line 8 | Louisiana Food Bank Association |
| 139 | Numeric | 5 | Schedule D-NR, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| 140 | Numeric | 5 | Schedule D-NR, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| 141 | Numeric | 5 | Schedule D-NR, Line 11 | American Red Cross |
| 142 | Numeric | 5 | Schedule D-NR, Line 12 | Louisiana National Guard Honor Guard for Military Funerals |
| 143 | Numeric | 5 | Schedule D-NR, Line 13 | Louisiana State Troopers Charities, Inc. |
| 144 | Numeric | 5 | Schedule D-NR, Line 14 | Friends of Palmetto State Park. |
| 145 | Numeric | 5 | Schedule D-NR, Line 15 | Children's Therapeutic Services at the Emerge Center |
| 146 | Numeric | 5 | Schedule D-NR, Line 16 | Louisiana Horse Rescue |
| 147 | Numeric | 5 | Schedule D-NR, Line 17 | Louisiana Coalition Against Domestic Violence |
| 148 | Numeric | 5 | Schedule D-NR, Line 18 | Total Donations – Add Lines 2 – 17 . This amount cannot be more than Line 1 . |

IT-540B-2D Schedule F-NR

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|--------------|-------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 149 | Numeric | 5 | Schedule F-NR, Line 1D | Reduced credit for hunting and fishing licenses fees paid by certain military servicemembers – Multiply fees by 72% (0.72). |
| 150 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 2) | Enter 3-character credit code. |
| 151 | Numeric | 7 | Schedule F-NR, Line 2 | Enter amount of credit allowed. See instructions. |
| 152 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 3) | Enter 3-character credit code. |
| 153 | Numeric | 7 | Schedule F-NR, Line 3 | Enter amount of credit allowed. See instructions. |

Government Specific Data (continued)

IT-540B-2D Schedule F-NR – continued

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|--------------|-------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 154 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 4) | Enter 3-character credit code. |
| 155 | Numeric | 7 | Schedule F-NR, Line 4 | Enter amount of credit allowed. See instructions. |
| 156 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 5) | Enter 3-character credit code. |
| 157 | Numeric | 7 | Schedule F-NR, Line 5 | Enter amount of credit allowed. See instructions. |
| 158 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 6) | Enter 3-character credit code. |
| 159 | Numeric | 7 | Schedule F-NR, Line 6 | Enter amount of credit allowed. See instructions. |
| 160 | Numeric | 9 | School Readiness Child Care-Facility License Number | Facility License Number |
| 161 | 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”. |
| 162 | Numeric | 7 | Schedule F-NR, Line 7 | Enter amount of credit allowed. See instructions. |
| 163 | Alphanumeric | 26 | Schedule F-NR, Line 7A | Enter the LDR State Certification Number from Form R-6135. |
| 164 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8) | Enter 3-character credit code. Note: Currently, the only valid code is “62F”. |
| 165 | Numeric | 7 | Schedule F-NR, Line 8 | Enter amount of credit allowed. See instructions. |
| 166 | Alphanumeric | 26 | Schedule F-NR, Line 8A | Enter the LDR State Certification Number from Form R-6135. |
| 167 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 9) | Enter 3-character credit code. Note: Currently, the only valid code is “62F”. |
| 168 | Numeric | 7 | Schedule F-NR, Line 9 | Enter amount of credit allowed. See instructions. |
| 169 | Alphanumeric | 26 | Schedule F-NR, Line 9A | Enter the LDR State Certification Number from Form R-6135. |
| 170 | Numeric | 7 | Schedule F- NR, Line 10 | Other Refundable Priority 2 Credits – Add Lines 1D and 2 – 9 . |

IT-540B-2D Schedule H-NR

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|------------|-------------------|--------------------|--------------------------------------------------------------------------|
| 171 | Numeric | 7 | Schedule H, Line 1 | Federal Income Tax Liability from Federal Income Tax Deduction Worksheet |
| 172 | Numeric | 7 | Schedule H, Line 2 | Federal Disaster Credits Allowed by IRS |
| 173 | Numeric | 7 | Schedule H, Line 3 | Total – Add Lines 1 and 2 . |

IT-540B-2D Schedule I-NR

| Field No. | Field Type | Max. Field Length | Field Name | Comments |
|-----------|--------------|-------------------|-----------------------------------------------------------|---------------------------------------------------|
| 174 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 1) | Enter 3-character credit code. |
| 175 | Numeric | 7 | Schedule I-NR, Line 1 | Enter amount of credit allowed. See Form R-10610. |

| 176 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 2) | Enter 3-character credit code. |
|--------------------------------------|--------------|-------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Government Specific Data (continued) | | | | |
| IT-540B-2D Schedule I-NR – continued | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 177 | Numeric | 7 | Schedule I-NR, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| 178 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 3) | Enter 3-character credit code. |
| 179 | Numeric | 7 | Schedule I-NR, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| 180 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 4) | Enter 3-character credit code. |
| 181 | Numeric | 7 | Schedule I-NR, Line 4 | Enter amount of credit allowed. See Form R-10610. |
| 182 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 5) | Enter 3-character credit code. |
| 183 | Numeric | 7 | Schedule I-NR, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| 184 | Numeric | 7 | Schedule I-NR, Line 6 | Total Refundable Priority 4 Credits – Add Lines 1 – 5. |
| IT-540B-2D Schedule J-NR | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 185 | Numeric | 5 | Schedule J-NR, Line 1 | Federal Child Care Credit |
| 186 | Numeric | 5 | Schedule J-NR, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. |
| 187 | Numeric | 5 | Schedule J-NR, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. |
| 188 | Numeric | 5 | Schedule J-NR, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| 189 | Numeric | 1 | Number of Qualified Dependents—5-Star Schedule J-NR, Line 4 | Number of dependents who attended a 5-star facility |
| 190 | Numeric | 1 | Number of Qualified Dependents—4-Star Schedule J-NR, Line 4 | Number of dependents who attended a 4-star facility |
| 191 | Numeric | 1 | Number of Qualified Dependents—3-Star Schedule J-NR, Line 4 | Number of dependents who attended a 3-star facility |
| 192 | Numeric | 1 | Number of Qualified Dependents—2-Star Schedule J-NR, Line 4 | Number of dependents who attended a 2-star facility |
| 193 | Numeric | 5 | Schedule J-NR, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. |
| 194 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6) | Enter 3-character credit code. |
| 195 | Numeric | 7 | Schedule J-NR, Line 6 | Enter amount of credit allowed. See instructions. |

| 196 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 7) | Enter 3-character credit code. |
|---------------------------------------------|-------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|
| 197 | Numeric | 7 | Schedule J-NR, Line 7 | Enter amount of credit allowed. See instructions. |
| Government Specific Data (continued) | | | | |
| IT-540B-2D Schedule J-NR – continued | | | | |
| Field No. | Field Type | Max. Field Length | Field Name | Comments |
| 198 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 8) | Enter 3-character credit code. |
| 199 | Numeric | 7 | Schedule J-NR, Line 8 | Enter amount of credit allowed. See instructions. |
| 200 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 9) | Enter 3-character credit code. |
| 201 | Numeric | 7 | Schedule J-NR, Line 9 | Enter amount of credit allowed. See instructions. |
| 202 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 10) | Enter 3-character credit code. |
| 203 | Numeric | 7 | Schedule J-NR, Line 10 | Enter amount of credit allowed. See instructions. |
| 204 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11) | Enter 3-character credit code. |
| 205 | Numeric | 7 | Schedule J-NR, Line 11 | Enter amount of credit allowed. See instructions. |
| 206 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12) | Enter 3-character credit code. |
| 207 | Numeric | 8 | Schedule J-NR, Line 12 | Enter amount of credit allowed. See instructions. |
| 208 | Alphanumeric | 26 | Schedule J-NR, Line 12A | Enter the LDR State Certification Number from Form R-6135. |
| 209 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13) | Enter 3-character credit code. |
| 210 | Numeric | 8 | Schedule J-NR, Line 13 | Enter amount of credit allowed. See instructions. |
| 211 | Alphanumeric | 26 | Schedule J-NR, Line 13A | Enter the LDR State Certification Number from Form R-6135. |
| 212 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14) | Enter 3-character credit code. |
| 213 | Numeric | 8 | Schedule J-NR, Line 14 | Enter amount of credit allowed. See instructions. |
| 214 | Alphanumeric | 26 | Schedule J-NR, Line 14A | Enter the LDR State Certification Number from Form R-6135. |
| 215 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15) | Enter 3-character credit code. |
| 216 | Numeric | 8 | Schedule J-NR, Line 15 | Enter amount of credit allowed. See instructions. |
| 217 | Alphanumeric | 26 | Schedule J-NR, Line 15A | Enter the LDR State Certification Number from Form R-6135. |
| 218 | Numeric | 8 | Schedule J-NR, Line 16 | Total Nonrefundable Tax Credits – Add Lines 2 – 15 . |
| Trailer | | | | |
| 219 | Indicates the end of the data file. Value is *EOD* . | | | |

Submission of Test Samples:

Hardcopy samples of the following must be submitted:

- For testing of the 3-of-9 barcodes and the placement of the variable data fields, submit one (1) sample of the following with all printed variable data fields fully filled:
 - IT-540B-2D Return (4 pages)
 - Schedule C-NR
 - Schedule D-NR
 - Schedule F-NR
 - Schedules H-NR and I-NR
 - Schedule J-NR (2 pages)
 - Nonresident and Part-Year Resident (NPR) Worksheet
 - Louisiana School Expense Deduction Worksheet
 - Louisiana Refundable Child Card Credit Worksheet
 - Louisiana Refundable School Readiness Credit Worksheet
- For testing of the 2-D barcodes and printed variable data accuracy, submit four (4) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 38 through 75 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-540B-2D will around the middle of November. All first submissions of test documents must be submitted to the department on or before ????. 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

TEST SCENARIO 2

TEST SCENARIO 3

TEST SCENARIO 4

TEST SCENARIO 5