

## **2020 IT-540-2D**

# **Specifications and Test Scenarios**

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## General Requirements

The 2020 Louisiana Resident Individual Income Tax Return (IT-540) is a scannable form processed on high-speed scanners. All substitute returns (IT-540-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 27 of this document and a **2-D barcode** as specified on Pages 28 through 40 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

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

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

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

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

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

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

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

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

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

<b><u>2020 Return / Schedule / Worksheet</u></b>	<b><u>Doc ID No.</u></b>
IT-540-2D Return, Page 1.....	62150
IT-540-2D Return, Page 2.....	62151
IT-540-2D Return, Page 3.....	62152
IT-540-2D Return, Page 4.....	62153
IT-540-2D Schedule C .....	62154
IT-540-2D Schedule D .....	62155
IT-540-2D Schedule E.....	62156
IT-540-2D Schedule F.....	62157
IT-540-2D Schedule H and I .....	62158
IT-540-2D Schedule J (Page 1) .....	62159
IT-540-2D Schedule J (Page 2) .....	62160
IT-540-2D School Expense Deduction Worksheet .....	61208
IT-540-2D Refundable Child Care Credit Worksheet .....	62113
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	62114

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

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



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

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

<b><u>2020 Return / Schedule / Worksheet</u></b>	<b><u>Barcode</u></b>
IT-540-2D Return, Page 1.....	62150
IT-540-2D Return, Page 2.....	62151
IT-540-2D Return, Page 3.....	62152
IT-540-2D Return, Page 4.....	62153
IT-540-2D Schedule C .....	62154
IT-540-2D Schedule D .....	62155
IT-540-2D Schedule E.....	62156
IT-540-2D Schedule F.....	62157
IT-540-2D Schedule H and I .....	62158
IT-540-2D Schedule J (Page 1) .....	62159
IT-540-2D Schedule J (Page 2) .....	62160
IT-540-2D School Expense Deduction Worksheet .....	61208
IT-540-2D Refundable Child Care Credit Worksheet .....	62113
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	62114

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

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

- 2020 Louisiana School Expense Deduction Worksheet
- 2020 Louisiana Refundable Child Care Credit Worksheet
- 2020 Louisiana Refundable School Readiness Credit Worksheet / 2020 Louisiana Earned Income Credit Worksheet

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

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

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

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

<u>Worksheet</u>	<u>Doc ID No.</u>
IT-540-2D School Expense Deduction Worksheet .....	61208
IT-540-2D Refundable Child Care Credit Worksheet .....	62113
IT-540-2D Refundable School Readiness Credit Worksheet and Earned Income Credit Worksheet .....	62114
IT-540-2D Louisiana Nonrefundable Child Care Worksheet...	62115
IT-540-2D Louisiana Nonrefundable School Readiness Credit Worksheet...	62116

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62150) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Return (Page 1)					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 4 Position(s) 77-80	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR	
Line 8 Position(s) 72-80	Numeric	9	Primary Social Security Number	The social security numbers <b>must</b> appear in the same order as on the federal return. No punctuation allowed. The spouse's social security number <b>must</b> be provided, 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) 15-44	Alphanumeric	35	Taxpayer's Mailing Address	This is a required field. Use "GENERAL DELIVERY" as the default.	
Line 12 Position(s) 46-51	Alphanumeric	6	Taxpayer's Mailing Address	Unit Type	
Line 12 Position(s) 46-51	Alphanumeric	5	Taxpayer's Mailing Address	Number	
Line 14 Position(s) 53-57	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	Foreign Nation	If not United States ( do not abbreviate)	

Printed Variable Data Fields – IT-540-2D Return (Page 1) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 6 Position(s) 12	Alpha	1	Name Change Indicator	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.	
Line 8 Position(s) 12	Alpha	1	Decedent Filing Indicator		
Line 10 Position(s) 12	Alpha	1	Spouse Decedent Indicator		
Line 12 Position(s) 12	Alpha	1	Address Change Indicator		
Line 14 Position(s) 12	Alpha	1	Amended Return Indicator		
Line 16 Position(s) 12	Alpha	1	NOL Carryback Indicator		
Line 18 Position(s) 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 23 Position(s) 66	Alpha	1	Self Exemption – Qualifying widow(er)		
Line 25 Position(s) 44	Alpha	1	Spouse Exemption		
Line 25 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over		
Line 25 Position(s) 59	Alpha	1	Spouse Exemption – Blind		
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-540-2D Return (Page 2)

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

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

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

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

**Document Identification Number:** The document identification number (62151) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Return (Page 2)					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 9 Position(s) 36-40	Numeric	5	W-2 Wages	If not required to file a federal return, enter the wages from the W-2(s). <b>If not applicable, leave blank.</b>	
Line 9 Position(s) 79	Alpha	1	Federal Return Not Required Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>Note:</b> If a federal return is not required, print "0" (zero) on Lines <b>7 – 13.</b>	
Line 12 Position(s) 43	Alpha	1	Schedule E Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>Note:</b> If Schedule E Lines <b>1</b> and <b>5C</b> are the same amount, Schedule E should <u>not</u> be filed.	
Line 12 Position(s) 69-77	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)	
Line 15 Position(s) 71-77	Numeric	7	Return Line 8A	Federal Itemized Deductions	If there are no itemized deductions, print "0" in all 3 fields.
Line 17 Position(s) 73-77	Numeric	5	Return Line 8B	Federal Standard Deduction	
Line 19 Position(s) 71-77	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line <b>8B</b> from Line <b>8A.</b>	



Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 21	Position(s) 55	Alpha	1	Federal Disaster Credit Indicator (Return Line 9, Box 2)	Print an "X" (uppercase) in the specified position in order to denote federal income tax has been decreased by a federal disaster credit allowed by IRS—see instructions. Do not print a box, only the "X" if applicable.
Line 21	Position(s) 70-77	Numeric	8	Return Line 9	Federal Income Tax – See instructions.
Line 23	Position(s) 69-77	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines <b>8C</b> and <b>9</b> from Line <b>7</b> . If result is less than zero, enter zero "0".
Line 25	Position(s) 70-77	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
Line 28	Position(s) 70-77	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line <b>9</b> .
Line 30	Position(s) 70-77	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line <b>12</b> from Line <b>11</b> . If result is less than zero, enter zero "0".
Line 33	Position(s) 74-77	Numeric	4	Return Line 14	2020 Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line <b>11</b>
Line 35	Position(s) 74-77	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line <b>3</b>
Line 37	Position(s) 74-77	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line <b>6</b>
Line 40	Position(s) 73-77	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line <b>4</b>
Line 41	Position(s) 26	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of dependents who attended a <b>5-star</b> facility
Line 41	Position(s) 33	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of dependents who attended a <b>4-star</b> facility
Line 41	Position(s) 40	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of dependents who attended a <b>3-star</b> facility
Line 41	Position(s) 47	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of dependents who attended a <b>2-star</b> facility
Line 43	Position(s) 75-77	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line <b>3</b>
Line 45	Position(s) 71-77	Numeric	7	Return Line 17	Other Refundable Tax Credits – Schedule F, Line <b>9</b>
Line 47	Position(s) 71-77	Numeric	7	Return Line 18	Total Refundable Priority 2 Credits – Add Line <b>14</b> and <b>15</b> through <b>17</b> . (Do not include amounts on Lines <b>14A</b> and <b>14B</b> .)
Line 49	Position(s) 71-77	Numeric	7	Return Line 19	Tax Liability after Refundable Priority 2 Credits:
Printed Variable Data Fields – IT-540-2D Return (Page 2) – continued					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments

Line 52	Position(s) 70-77	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits:
Line 54	Position(s) 70-77	Numeric	8	Return Line 21	Nonrefundable Priority 3 Credits – Schedule J, Line <b>16</b>
Line 62	Position(s) 48-51	Alpha	4	Name Code	<p>Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b></p> <p>Name code examples:    John Brown = BROW                                              John Bow     = BOW</p>

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

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

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

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

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

**Document Identification Number:** The document identification number (62152) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Return (Page 3)					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 8 Position(s) 70-77	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax – Subtract Line 22 from Line 19. If the result is less than zero, enter zero "0".	
Line 10 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—No use tax due.	<b>One or the other of these indicators must be marked.</b> Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.	
Line 12 Position(s) 41	Alpha	1	Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet.		
Line 10 Position(s) 70-77	Numeric	8	Return Line 23	Consumer Use Tax	
Line 14 Position(s) 70-77	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines 22 and 23.	
Line 17 Position(s) 71-77	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line 21	
Line 19 Position(s) 71-77	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I, Line 6	
Line 22 Position(s) 71-77	Numeric	7	Return Line 27	Louisiana Tax Withheld for <b>2020</b>	
Line 24 Position(s) 71-77	Numeric	7	Return Line 28	Credit Carried Forward from <b>2019</b>	
Line 26 Position(s) 71-77	Numeric	7	Return Line 29	Amount of Estimated Payments for <b>2020</b>	
Line 28 Position(s) 71-77	Numeric	7	Return Line 30	Amount Paid with Extension Request	
Line 31 Position(s) 71-77	Numeric	7	Return Line 31	Total Refundable Tax Credits and Payments – Add Lines 26 – 31.	

Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 33 Position(s) 71-77	Numeric	7	Return Line 32	Overpayment: - If Line 31 > Line 24, subtract Line 24 from Line 31 and enter result on Line 32. Otherwise, enter zero '0' on Lines 32 through 38, and go to line 39.	
Line 35 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 33)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	
Line 35 Position(s) 71-77	Numeric	7	Return Line 33	Underpayment Penalty for Estimated Tax – See Form R-210R.	
Line 37 Position(s) 71-77	Numeric	7	Return Line 34	Adjusted Overpayment: If Line 33 > Line 34, subtract Line 34 from Line 33 and enter the balance on Line 35. If Line 34 > Line 33, enter zero "0", subtract Line 33 from Line 34, and enter the balance on Line 40.	
Line 39 Position(s) 71-77	Numeric	7	Return Line 35	Total Donations – Schedule D	
Line 42 Position(s) 71-77	Numeric	7	Return Line 36	Subtotal – Subtract Line 35 from Line 34.	
Line 44 Position(s) 71-77	Numeric	7	Return Line 37	Amount Credited to 2021	
Line 47 Position(s) 71-77	Numeric	7	Return Line 38	Amount to be Refunded – Subtract Line 37 from Line 36.	
Line 48 Position(s) 56	Numeric	1	Refund Option (Return Line 38)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit <b>If the amount on Line 39 = 0, leave this field blank.</b>	
Line 53 Position(s) 22	Alpha	1	Direct Deposit—Checking Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>If not applicable, leave blank.</b>	
Line 53 Position(s) 31	Alpha	1	Direct Deposit—Savings Account Type	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>If not applicable, leave blank.</b>	
Line 53 Position(s) 65	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—Yes	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>If not applicable, leave blank.</b>	
Line 53 Position(s) 72	Alpha	1	Direct Deposit—Refund Forwarded Outside U.S.—No	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable. <b>If not applicable, leave blank.</b>	
Line 55 Position(s) 17-25	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>	

Line 55	Position(s) 46-62	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>
<b>Printed Variable Data Fields – IT-540-2D Return (Page 3) – continued</b>					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 62	Position(s) 48-51	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples:    John Brown = BROW John Bow     = BOW

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

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

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

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

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

**Document Identification Number:** The document identification number (62153) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

<b>Printed Variable Data Fields – IT-540-2D Return (Page 4)</b>					
<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>	<b>Field Name</b>	<b>Comments</b>	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 8 Position(s) 71-77	Numeric	7	Return Line 39	Amount Owed: If Line 24 > Line 31, subtract Line 31 from Line 24. If you entered an amount from Line 34 as the result of an underpayment penalty exceeding an overpayment, complete Lines 40 through 42, enter zero "0" on Lines 43 through 46, and go to Line 47.	
Line 10 Position(s) 71-77	Numeric	7	Return Line 40	Additional Donation to Military Family Assistance Fund	
Line 12 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Coastal Protection and Restoration Fund	
Line 14 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Louisiana Food Bank Association	
Line 16 Position(s) 71-77	Numeric	7	Return Line 43	Interest – Interest Calculation worksheet, Line 5	
Line 18 Position(s) 71-77	Numeric	7	Return Line 44	Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line 7	
Line 20 Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line 7	
Line 22 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 46)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	

Printed Variable Data Fields – IT-540-2D Return (Page 4) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 22 Position(s) 71-77	Numeric	7	Return Line 46	Underpayment Penalty for Tax Due – See Form R-210R.	
Line 24 Position(s) 71-77	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines <b>40 – 47</b> .	
Line 36 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: Position 27: Mark "0" if Line <b>37</b> = 0. Mark "1" if Line <b>37</b> > 0. (Credit to 2021) Position 28: Mark "0" if Line <b>38</b> = 0. Mark "1" if Line <b>38</b> > 0. (Refund) Position 29: Mark "0" if Line <b>47</b> = 0. Mark "1" if Line <b>47</b> > 0. (Balance Due) Examples: If Line 38 is \$200 and Lines 37 and 47 are zero, mark "010". If Line 37 is \$100, Line 38 is \$200, and Line 47 is zero, mark "110".	
Line 39 Position(s) 26-29	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): Position 26: Mark "0" if Line <b>35</b> = 0. Mark "1" if Line <b>35</b> > 0. Position 27: Mark "0" if Line <b>40</b> = 0. Mark "1" if Line <b>40</b> > 0. Position 28: Mark "0" if Line <b>41</b> = 0. Mark "1" if Line <b>41</b> > 0. Position 29: Mark "0" if Line <b>42</b> = 0. Mark "1" if Line <b>42</b> > 0. Examples: If Lines 35, 41, and 42 are zero and Line 40 is \$100, mark "0100". If Line 35 is \$100, Line 42 is \$200, and Lines 40 and 41 are zero, mark "1001".	
Line 56 Position(s) 69-78	Alphanumeric	10	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, or SSN. If not applicable, leave blank.	
Line 57 Position(s) 15-18	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples:     John Brown = BROW John Bow = BOW	
Line 59 Position(s) 35-59	Alphanumeric	25	LDR's Mailing Address	If Line <b>47</b> = 0, print: PO BOX 3440 If Line <b>47</b> > 0, print: PO BOX 3550	
Line 60 Position(s) 35-59	Alphanumeric	25	LDR's Mailing City State ZIP	If Line <b>47</b> = 0, print: BATON ROUGE LA 70821-3440 If Line <b>47</b> > 0, print: BATON ROUGE LA 70821-3550	

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 11 in Position 48.
  - 1 positioned on Line 14 in Position 59.
  - 1 positioned on Line 52 in Position 55.
  - 1 positioned on Line 61 in Position 80.

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

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

**Document Identification Number:** The document identification number (62154) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule C					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11	Position(s) 71-77	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606, Column 3, Line 20
Line 13	Position(s) 71-77	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606, Column 6, Line 20
Line 20	Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 2)	Enter 3-digit credit code. If not applicable, leave blank.
Line 20	Position(s) 71-77	Numeric	7	Schedule C, Line 2	Enter amount of credit allowed. See instructions.
Line 22	Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 3)	Enter 3-digit credit code. If not applicable, leave blank.
Line 22	Position(s) 71-77	Numeric	7	Schedule C, Line 3	Enter amount of credit allowed. See instructions.
Printed Variable Data Fields – IT-540-2D Schedule C – continued					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 24	Position(s) 55-57	Numeric	3	(Nonrefundable Credit Priority 1 Code Schedule C, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 24	Position(s) 71-77	Numeric	7	Schedule C, Line 4	Enter amount of credit allowed. See instructions.



Line 26	Position(s) 55-57	Numeric	3	Nonrefundable Credit Priority 1 Code (Schedule C, Line 5)	Enter 3-digit credit code. If not applicable, leave blank.
Line 26	Position(s) 71-77	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
Line 28	Position(s) 71-77	Numeric	7	Schedule C, Line 6	Total Nonrefundable Tax Priority 1 Credits – Add Lines <b>1B, 2-5</b> .

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62155) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

<b>Printed Variable Data Fields – IT-540-2D Schedule D</b>					
<b>Exact Placement on Grid</b>		<b>Field Type</b>	<b>Field Length</b>	<b>Field Name</b>	<b>Comments</b>
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 14	Position(s) 71-77	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line <b>35</b>
Line 18	Position(s) 35-39	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
Line 20	Position(s) 35-39	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
Line 22	Position(s) 35-39	Numeric	5	Schedule D, Line 4	START Program
Line 24	Position(s) 35-39	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
Line 26	Position(s) 35-39	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
Line 28	Position(s) 35-39	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
Line 30	Position(s) 35-39	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
Line 32	Position(s) 35-39	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
Line 18	Position(s) 73-77	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
Line 20	Position(s) 73-77	Numeric	5	Schedule D, Line 11	American Red Cross
Line 22	Position(s) 73-77	Numeric	5	Schedule D, Line 12	Louisiana National Guard Honor Guard for Military Funerals
Line 24	Position(s) 73-77	Numeric	5	Schedule D, Line 13	Louisiana State Troopers Charities, Inc
Line 26	Position(s) 73-77	Numeric	5	Schedule D, Line 14	Friends of Palmeto State Park
Line 28	Position(s) 73-77	Numeric	5	Schedule D, Line 15	Children's Therapeutic Services at the Emerge Center
Line 30	Position(s) 73-77	Numeric	5	Schedule D, Line 16	Louisiana Horse Rescue Association
Line 32	Position(s) 73-77	Numeric	5	Schedule D, Line 17	Louisiana Coalition Against Domestic Violence
Line 34	Position(s) 73-77	Numeric	5	Schedule D, Line 18	Dreams Come True. Inc.

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 37    Position(s) 71-77	Numeric	7	Schedule D, Line 18	Total Donations – Add Lines <b>2 – 18</b> . This amount cannot be greater than Line <b>1</b> .

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

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

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

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

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

**Document Identification Number:** The document identification number (62156) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule E					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 7 Position(s) 55	Alpha	1	Negative AGI Indicator (Schedule E, Line 1)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	
Line 7 Position(s) 69-77	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount <b>without</b> a negative sign or parentheses and mark the negative AGI indicator to the left of the field.	
Line 9 Position(s) 69-77	Numeric	9	Schedule E, Line 2A	Interest and Dividend Income from Other States	
Line 11 Position(s) 69-77	Numeric	9	Schedule E, Line 2B	Recapture of START Contributions	
Line 13 Position(s) 69-77	Numeric	9	Schedule E, Line 2C	ADD BACK of Donation to Student Tuition Organization Credit	
Line 15 Position(s) 69-77	Numeric	9	Schedule E, Line 2D	ADD BACK of PASS THROUGH ENTITY LOSS	
Line 17 Position(s) 69-77	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2A, 2B, 2C and 3.	
Line 21 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code. If not applicable, leave blank.	
Line 21 Position(s) 71-77	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A	
Line 23 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code. If not applicable, leave blank.	
Line 23 Position(s) 71-77	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B	
Line 25 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code. If not applicable, leave blank.	
Line 25 Position(s) 71-77	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C	
Line 27 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code. If not applicable, leave blank.	
Line 27 Position(s) 71-77	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D	

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

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 29 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code. If not applicable, leave blank.
Line 29 Position(s) 71-77	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
Line 31 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code. If not applicable, leave blank.
Line 31 Position(s) 71-77	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
Line 33 Position(s) 46-48	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code. If not applicable, leave blank.
Line 33 Position(s) 71-77	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
Line 35 Position(s) 71-77	Numeric	7	Schedule E, Line 4H	Total Exempt Income – Add Lines 4A – 4G.
Line 37 Position(s) 71-77	Numeric	7	Schedule E, Line 4I	Federal Tax Applicable to Exempt Income
Line 39 Position(s) 71-77	Numeric	7	Schedule E, Line 4J	Exempt Income – Subtract 4I from Line 4H.
Line 41 Position(s) 70-77	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4J from Line 3.
Line 43 Position(s) 70-77	Numeric	8	Schedule E, Line 5B	IRC 280C Wage Expense Adjustment
Line 45 Position(s) 70-77	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A.

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

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

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

- Reference Points (5):**
- 1 positioned on Line 4 in Position 6.
  - 1 positioned on Line 7 in Position 51.
  - 1 positioned on Line 37 in Position 48.
  - 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 (62157) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule F					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 11	Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 11	Position(s) 71-77	Numeric	7	Schedule F, Line 1	Enter amount of credit allowed. See instructions.
Line 13	Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 13	Position(s) 71-77	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.
Line 15	Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 15	Position(s) 71-77	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.
Line 17	Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 17	Position(s) 71-77	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
Line 19	Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 19	Position(s) 71-77	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. – See instructions.
Line 21	Position(s) 54-62	Numeric	9	Schedule F, Line 5A	School Readiness Child Care Credit Directors and Staff Credit-Facility License Number

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

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62158) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedules H and I					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 5	Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 9	Position(s) 71-77	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 11	Position(s) 71-77	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
Line 13	Position(s) 71-77	Numeric	7	Schedule H, Line 3	Total – Add Lines 1 and 2.
Line 22	Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 22	Position(s) 71-77	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 24	Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code. If not applicable, leave blank.
Line 24	Position(s) 71-77	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 26	Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code. If not applicable, leave blank.
Line 26	Position(s) 71-77	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 28	Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code. If not applicable, leave blank.
Line 28	Position(s) 71-77	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.



Printed Variable Data Fields – IT-540-2D Schedules H and I – continued					
Exact Placement on Grid		Field Type	Field Length	Field Name	Comments
Line 30	Position(s) 55-57	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code. If not applicable, leave blank.
Line 30	Position(s) 71-77	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 32	Position(s) 71-77	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Line 1 – 5.

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62159) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule J (Page 1)					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.	
Line 11 Position(s) 74-77	Numeric	4	Schedule J, Line 1	Federal Child Care Credit	
Line 13 Position(s) 74-77	Numeric	4	Schedule J, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.	
Line 15 Position(s) 74-77	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2015 - 2019 – See Nonrefundable Child Care Credit worksheet.	
Line 18 Position(s) 74-77	Numeric	4	Schedule J, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.	
Line 19 Position(s) 28	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of dependents who attended a <b>5-star</b> facility	Use "0" (zero) as the default.
Line 19 Position(s) 35	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of dependents who attended a <b>4-star</b> facility	
Line 19 Position(s) 42	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of dependents who attended a <b>3-star</b> facility	
Line 19 Position(s) 49	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of dependents who attended a <b>2-star</b> facility	

Printed Variable Data Fields – IT-540-2D Schedule J (Page1) – continued					
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments	
Line 21 Position(s) 74-77	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2015-2019 – See Nonrefundable School Readiness Credit worksheet.	
Line 28 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 28 Position(s) 71-77	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.	
Line 30 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 30 Position(s) 71-77	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.	
Line 32 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 32 Position(s) 71-77	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.	
Line 34 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 34 Position(s) 71-77	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.	
Line 36 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 36 Position(s) 71-77	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.	
Line 38 Position(s) 55-57	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-digit credit code. If not applicable, leave blank.	
Line 38 Position(s) 71-77	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.	

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

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

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

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

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

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

**Document Identification Number:** The document identification number (62160) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

Printed Variable Data Fields – IT-540-2D Schedule J (Page 2)				
Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 13 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
Line 13 Position(s) 70-77	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 17 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
Line 17 Position(s) 70-77	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 21 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
Line 21 Position(s) 70-77	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
Line 23 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 25 Position(s) 54-56	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
Line 25 Position(s) 70-77	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
Line 27 Position(s) 10-35	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number(s) from Form R-6135.
Line 29 Position(s) 70-77	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Line 2 – 15.

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

## 2-D Barcode Specifications:

### Requirements:

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

### Barcode Layout:

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

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

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 62150 for the 2020 Louisiana resident form (IT-540-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provided by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

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

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

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

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

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

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

**2-D Barcode Sample**



## 2-D Barcode Fields for Form 2020 IT-540-2D

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T1</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is <b>LA</b> .
4	Numeric	5	Description	Value is <b>62150</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
IT-540-2D Return (Page 1)				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above
8	Numeric	9	Primary Social Security Number	Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)
9	Numeric	9	Secondary Social Security Number	Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of <b>married filing jointly</b> and <b>married filing separately</b> . If not applicable, leave blank.
10	Alphanumeric	25	Primary Taxpayer's First Name	Primary taxpayer's first name
11	Alphanumeric	1	Primary Taxpayer's Middle Initial	Primary taxpayer's middle initial
12	Alphanumeric	25	Primary Taxpayer's Last Name	Primary taxpayer's last name
13	Alphanumeric	3	Primary Taxpayer's Name Suffix	Primary taxpayer's name suffix
14	Alphanumeric	25	Secondary Taxpayer's First Name	Spouse's first name
15	Alphanumeric	1	Secondary Taxpayer's Middle Initial	Spouse's middle initial
16	Alphanumeric	25	Secondary Taxpayer's Last Name	Spouse's last name
17	Alphanumeric	3	Secondary Taxpayer's Name Suffix	Spouse's name suffix
18	Alphanumeric	35	Taxpayer's Mailing Address	Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.
19	Alphanumeric	6	Taxpayer's Mailing Address	Unit Type
20	Alphanumeric	5	Taxpayer's Mailing Address	Unit Number
21	Alphanumeric	25	Taxpayer's Mailing City	City (mailing address)
22	Alpha	2	Taxpayer's Mailing State	State (mailing address)
23	Numeric	9	Taxpayer's Mailing ZIP Code	ZIP Code (mailing address) – No hyphen.
24	Numeric	10	Foreign Nation	If not United States(do not abbreviate)
25	Numeric	8	Taxable Period	Taxable Period (mmddyyyy) – Example: <b>12312020</b>
26	Numeric	5	Form ID Number	Form ID Number -- <b>62150</b>

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

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



45	Binary	1	Schedule E Indicator	Mark "1" if Schedule E is utilized. Mark "0" if not applicable. (If Schedule E Lines <b>1</b> and <b>5C</b> are the same amount, Schedule E should not be filed.)
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**Government Specific Data (continued)**

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
46	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI)
47	Numeric	7	Return Line 8A	Federal Itemized Deductions
48	Numeric	5	Return Line 8B	Federal Standard Deduction
49	Numeric	7	Return Line 8C	Excess Federal Itemized Deductions – Subtract Line <b>8B</b> from Line <b>8A</b> .
50	Binary	1	Federal Disaster Credit Indicator (Return Line 9, Box 2)	Mark "1" if federal income tax has been decreased by a federal disaster credit allowed by IRS (Line <b>9</b> ). Mark "0" if not applicable.
51	Numeric	8	Return Line 9	Federal Income Tax – See instructions.
52	Numeric	9	Return Line 10	Louisiana Tax Table Income – Subtract Lines <b>8C</b> and <b>9</b> from Line <b>7</b> . If less than zero, enter "0" (zero).
53	Numeric	8	Return Line 11	Louisiana Income Tax – See Document R-6200 for the computation of Louisiana income tax.
54	Numeric	8	Return Line 12	Nonrefundable Priority 1 Credits – Schedule C, Line <b>6</b> .
55	Numeric	8	Return Line 13	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line <b>12</b> from Line <b>11</b> . If result is less than zero, enter zero "0".
56	Numeric	4	Return Line 14	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Page 17
57	Numeric	4	Return Line 14A	Refundable Child Care Credit worksheet, Line <b>3</b>
58	Numeric	4	Return Line 14B	Refundable Child Care Credit worksheet, Line <b>6</b>
59	Numeric	5	Return Line 15	Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Page 18
60	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 15)	Number of qualified dependents who attended a <b>5-star</b> facility
61	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 15)	Number of qualified dependents who attended a <b>4-star</b> facility
62	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 15)	Number of qualified dependents who attended a <b>3-star</b> facility
63	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 15)	Number of qualified dependents who attended a <b>2-star</b> facility
64	Numeric	3	Return Line 16	Earned Income Credit – Louisiana Earned Income Credit worksheet, Line <b>3</b>
65	Numeric	7	Return Line 17	Other Refundable Priority 2 Credits – Schedule F, Line <b>9</b>
66	Numeric	7	Return Line 18	Total Refundable Priority 2 Credits – Add Lines <b>14</b> and <b>15</b> through <b>17</b> . (Do not include amounts on Lines <b>14A</b> and <b>14B</b> .)

**Government Specific Data (continued)**

<b>IT-540-2D Return (Page 2) – continued</b>				
<b>Field No.</b>	<b>Field Type</b>	<b>Max. Field Length</b>	<b>Field Name</b>	<b>Comments</b>
67	Numeric	8	Return Line 19	Tax Liability after Refundable Priority 2 Credits:
68	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits:
69	Numeric	8	Return Line 21	Nonrefundable Priority 3 Credits – Schedule J, Line 16
<b>IT-540-2D Return (Page 3)</b>				
<b>Field No.</b>	<b>Field Type</b>	<b>Max. Field Length</b>	<b>Field Name</b>	<b>Comments</b>
70	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax – Subtract Line 21 from Line 19. If result is less than zero, enter “0” (zero).
71	Numeric	1	No Consumer Use Tax Indicator (Return Line 23A)	No Consumer Use Tax (must be “1” or “0”): Mark “1” if no use tax is due. Mark “0” if not applicable
72	Numeric	1	Amount Consumer Use Tax Worksheet Indicator (Return Line 23B)	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.
73	Numeric	8	Return Line 23	Consumer Use Tax
74	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines 22 and 23.
75	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line 20
76	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I, Line 6
77	Numeric	7	Return Line 27	Louisiana Tax Withheld for 2020
78	Numeric	7	Return Line 28	Credit Carried Forward from 2019
79	Numeric	7	Return Line 29	Amount of Estimated Payments for 2020
80	Numeric	7	Return Line 30	Amount Paid with Extension Request
81	Numeric	7	Return Line 31	Total Refundable Tax Credits and Payments – Add Lines 25 – 30.
82	Numeric	7	Return Line 32	Overpayment: - If Line 31 > Line 24, subtract Line 24 from Line 31
83	Binary	1	Farmer Indicator (Return Line 33)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line 33. Mark “0” if not applicable.
84	Numeric	7	Return Line 33	Underpayment Penalty for Estimated Tax – See Form R-210R.
85	Numeric	7	Return Line 34	Adjusted Overpayment: If Line 32 is greater than Line 33, subtract Line 33 from Line 32 and enter the balance on Line 34. If Line 33 is greater than Line 32, enter zero “0”, subtract Line 32 from Line 33, and enter the balance on Line 39.
86	Numeric	7	Return Line 35	Total Donations – Schedule D
87	Numeric	7	Return Line 36	Subtotal – Subtract Line 35 from Line 34.

## Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
88	Numeric	7	Return Line 37	Amount of Overpayment Credited to <b>2021</b>
89	Numeric	1	Refund Option (Return Line 38)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit <b>If the amount on Line 38 = 0, leave this field blank.</b>
90	Numeric	7	Return Line 38	Amount to be Refunded – Subtract Line <b>37</b> from Line <b>38</b> .
91	Numeric	1	Direct Deposit—Bank Account Type	Direct Deposit—Bank Account Type: Mark “1” if checking. Mark “2” if savings. <b>If not applicable, leave blank.</b>
92	Binary	1	Direct Deposit—Refund Forwarded Outside U.S.	Will refund be forwarded outside the U.S.? Mark “1” if yes. Mark “0” if no. <b>If not applicable, leave blank.</b>
93	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) <b>If not applicable, leave blank.</b>
94	Alphanumeric	17	Direct Deposit—Account Number	Direct Deposit—Account Number (up to 17 characters) <b>If not applicable, leave blank.</b>

## IT-540-2D Return (Page 4)

Field No.	Field Type	Max. Field Length	Field Name	Comments
95	Numeric	7	Return Line 39	Amount Owed: - If Line 24 is greater than Line 31, subtract Line 31 from Line 24. If you entered an amount from Line 34 as the result of an underpayment penalty exceeding an overpayment, complete Lines 40 through 42, enter zero “0” on Lines 43 through 46, and go to Line 47.
96	Numeric	7	Return Line 40	Additional Donation to Military Family Assistance Fund
97	Numeric	7	Return Line 41	Additional Donation to Coastal Protection and Restoration Fund
98	Numeric	7	Return Line 42	Additional Donation to Louisiana Food Bank Association
99	Numeric	7	Return Line 43	Interest
100	Numeric	7	Return Line 44	Delinquent Filing Penalty –
101	Numeric	7	Return Line 45	Delinquent Payment Penalty
102	Binary	1	Farmer Indicator (Return Line 46)	Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line <b>46</b> . Mark “0” if not applicable.
103	Numeric	7	Return Line 46	Underpayment Penalty for Tax Due – See Form R-210R. <b>Note:</b> If the penalty has been entered on Line <b>33</b> , do not enter it on Line <b>46</b> .

104	Numeric	7	Return Line 47	Balance Due Louisiana – Add Lines <b>39 – 46</b> .
<b>Government Specific Data (continued)</b>				
<b>IT-540-2D Return (Page 4) – continued</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
105	Numeric	3	Status of Return	Status of Return: 1 <sup>st</sup> Digit: Mark "0" if Line <b>37</b> = 0. Mark "1" if Line <b>37</b> > 0. (Credit to 2021) 2 <sup>nd</sup> Digit: Mark "0" if Line <b>38</b> = 0. Mark "1" if Line <b>38</b> > 0. (Refund) 3 <sup>rd</sup> Digit: Mark "0" if Line <b>47</b> = 0. Mark "1" if Line <b>47</b> > 0. (Balance Due) Examples: If Line 38 is \$200 and Lines 37 and 47 are zero, mark "010". If Line 37 is \$100, Line 38 is \$200, and Line 47 is zero, mark "110".
106	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified): 1 <sup>st</sup> Digit: Mark "0" if Line <b>35</b> = 0. Mark "1" if Line <b>35</b> > 0. 2 <sup>nd</sup> Digit: Mark "0" if Line <b>40</b> = 0. Mark "1" if Line <b>40</b> > 0. 3 <sup>th</sup> Digit: Mark "0" if Line <b>41</b> = 0. Mark "1" if Line <b>41</b> > 0. 4 <sup>th</sup> Digit: Mark "0" if Line <b>42</b> = 0. Mark "1" if Line <b>42</b> > 0. Examples: If Lines 35, 41, and 42 are zero and Line 40 is \$100, mark "0100". If Line 35 is \$100, Line 42 is \$200, and Lines 40 and 41 are zero, mark "1001".
107	Alphanumeric	9	Preparer's SSN / PTIN / FEIN	Preparer's SSN, PTIN, or FEIN. If not applicable, leave blank.
108	Alpha	4	Name Code	Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. <b>Punctuation and hyphens should be omitted.</b> Name code examples: John Brown = BROW John Bow = BOW
<b>IT-540-2D Schedule C</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
109	Numeric	7	Schedule C, Line 1A	Net Tax Liability Paid to Other States – Form R-10606
110	Numeric	7	Schedule C, Line 1B	Credit for Taxes Paid to Other States – Form R-10606

## Government Specific Data (continued)

## IT-540-2D Schedule C – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
111	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 2)	Enter 3-character credit code.
112	Numeric	7	Schedule C, Line 2	Enter amount of credit allowed. See instructions.
113	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 3)	Enter 3-character credit code.
114	Numeric	7	Schedule C, Line 3	Enter amount of credit allowed. See instructions.
115	Numeric	3	(Nonrefundable Priority 1 Credit Code Schedule C, Line 4)	Enter 3-character credit code.
116	Numeric	7	Schedule C Line 4	Enter amount of credit allowed. See instructions.
117	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C, Line 5)	Enter 3-character credit code.
118	Numeric	7	Schedule C, Line 5	Enter amount of credit allowed. See instructions.
119	Numeric	7	Schedule C, Line 6	Total Nonrefundable Priority 1 Credits – Add Lines <b>1B, 2 - 5</b> .

## IT-540-2D Schedule D

Field No.	Field Type	Max. Field Length	Field Name	Comments
120	Numeric	7	Schedule D, Line 1	Adjusted Overpayment – Return Line <b>35</b>
121	Numeric	5	Schedule D, Line 2	Military Family Assistance Fund
122	Numeric	5	Schedule D, Line 3	Coastal Protection and Restoration Fund
123	Numeric	5	Schedule D, Line 4	START Program
124	Numeric	5	Schedule D, Line 5	Wildlife Habitat and Natural Heritage Trust Fund
125	Numeric	5	Schedule D, Line 6	Louisiana Cancer Trust Fund
126	Numeric	5	Schedule D, Line 7	Louisiana Pet Overpopulation Advisory Council
127	Numeric	5	Schedule D, Line 8	Louisiana Food Bank Association
128	Numeric	5	Schedule D, Line 9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana
129	Numeric	5	Schedule D, Line 10	Louisiana Association of United Ways / LA 2-1-1
130	Numeric	5	Schedule D, Line 11	American Red Cross
131	Numeric	5	Schedule D, Line 12	Louisiana National Guard Honor Guard for Military Funerals
132	Numeric	5	Schedule D, Line 13	Louisiana State Troopers Charities, Inc.
133	Numeric	5	Schedule D, Line 14	Friends of Palmeto State Park
134	Numeric	5	Schedule D, Line 15	Children's Therapeutic Services at the Emerge Center
135	Numeric	5	Schedule D, Line 16	Louisiana Horse Rescue Association
136	Numeric	5	Schedule D, Line 17	Louisiana Coalition Against Domestic Violence
137	Numeric	5	Schedule D, Line 18	Dreams Come True, Inc
138	Numeric	5	Schedule D, Line 19	Total Donations – Add Lines <b>2 – 18</b> . This amount cannot be more than Line <b>1</b> .

## Government Specific Data (continued)

## IT-540-2D Schedule E

Field No.	Field Type	Max. Field Length	Field Name	Comments
139	Binary	1	Negative AGI Indicator (Schedule E, Line 1)	Negative Indicator Box for Federal AGI: Mark "1" if negative AGI indicator box is marked on Line 1. Mark "0" if not applicable.
140	Numeric	9	Schedule E, Line 1	Federal AGI—This field must be a positive integer. If the Federal AGI is a loss, enter the amount <b>without</b> a negative sign or parentheses and mark "1" in Field 150.
141	Numeric	9	Schedule E, Line 2A	Interest and Dividend Income from Other States
142	Numeric	9	Schedule E, Line 2B	Recapture of START Contributions
143	Numeric	9	Schedule E, Line 2C	Add Back of Donation to Student Tuition Organization Credit
144	Numeric	9	Schedule E, Line 2D	Add Back of Pass Through Entity Loss
145	Numeric	9	Schedule E, Line 3	Total – Add Lines 1, 2,2A and 2B.
146	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4A)	Enter 3-character exempt code.
147	Numeric	7	Schedule E, Line 4A	Exempt Income, Line 4A
148	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4B)	Enter 3-character exempt code.
149	Numeric	7	Schedule E, Line 4B	Exempt Income, Line 4B
150	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4C)	Enter 3-character exempt code.
151	Numeric	7	Schedule E, Line 4C	Exempt Income, Line 4C
152	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4D)	Enter 3-character exempt code.
153	Numeric	7	Schedule E, Line 4D	Exempt Income, Line 4D
154	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4E)	Enter 3-character exempt code.
155	Numeric	7	Schedule E, Line 4E	Exempt Income, Line 4E
156	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4F)	Enter 3-character exempt code.
157	Numeric	7	Schedule E, Line 4F	Exempt Income, Line 4F
158	Alphanumeric	3	Exempt Income Code (Schedule E, Line 4G)	Enter 3-character exempt code.
159	Numeric	7	Schedule E, Line 4G	Exempt Income, Line 4G
160	Numeric	7	Schedule E, Line 4H	Total Exempt Income before Applicable Federal Tax – Add Lines 4A – 4G.
161	Numeric	7	Schedule E, Line 4I	Federal Tax Applicable to Exempt Income – See instructions.
162	Numeric	7	Schedule E, Line 4J	Exempt Income – Subtract 4I from Line 4H.
163	Numeric	8	Schedule E, Line 5A	Louisiana AGI before IRC 280C Expense Adjustment – Subtract Line 4J from Line 3.
164	Numeric	8	Schedule E, Line 5B	IRC 280C Expense Adjustment
165	Numeric	8	Schedule E, Line 5C	Louisiana AGI – Subtract Line 5B from Line 5A. Also, enter this amount on Form IT-540, Line 7.

## IT-540-2D Schedule F

Field No.	Field Type	Max. Field Length	Field Name	Comments
166	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 1)	Enter 3-character credit code.
167	Numeric	7	Schedule F, Line 1	Enter amount of credit allowed. See instructions.
168	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 2)	Enter 3-character credit code.
169	Numeric	7	Schedule F, Line 2	Enter amount of credit allowed. See instructions.

## Government Specific Data (continued)

## IT-540-2D Schedule F – continued

Field No.	Field Type	Max. Field Length	Field Name	Comments
170	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 3)	Enter 3-character credit code.
171	Numeric	7	Schedule F, Line 3	Enter amount of credit allowed. See instructions.
172	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 4)	Enter 3-character credit code.
173	Numeric	7	Schedule F, Line 4	Enter amount of credit allowed. See instructions.
174	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F, Line 5)	Enter 3-character credit code.
175	Numeric	7	Schedule F, Line 5	Enter amount of credit allowed. See instructions.
176	Numeric	9	Schedule F, Line 5A	School Readiness Credit Facility License Number
177	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 6)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
178	Numeric	7	Schedule F, Line 6	Enter amount of credit allowed. See instructions.
179	Alphanumeric	26	Schedule F, Line 6A	Enter the LDR State Certification Number from Form R-6135.
180	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
181	Numeric	7	Schedule F, Line 7	Enter amount of credit allowed. See instructions.
182	Alphanumeric	26	Schedule F, Line 7A	Enter the LDR State Certification Number from Form R-6135.
183	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8)	Enter 3-character credit code. <b>Note: Currently, the only valid code is “62F”.</b>
184	Numeric	7	Schedule F, Line 8	Enter amount of credit allowed. See instructions.
185	Alphanumeric	26	Schedule F, Line 8A	Enter the LDR State Certification Number from Form R-6135.
186	Numeric	7	Schedule F, Line 9	Total Refundable Priority 2 Credits – Add Lines 1 – 8.

## IT-540-2D Schedule H

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

## IT-540-2D Schedule I

Field No.	Field Type	Max. Field Length	Field Name	Comments
190	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 1)	Enter 3-character credit code.
191	Numeric	7	Schedule I, Line 1	Enter amount of credit allowed. See Form R-10610.
192	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 2)	Enter 3-character credit code.
193	Numeric	7	Schedule I, Line 2	Enter amount of credit allowed. See Form R-10610.
194	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 3)	Enter 3-character credit code.

195	Numeric	7	Schedule I, Line 3	Enter amount of credit allowed. See Form R-10610.
<b>Government Specific Data (continued)</b>				
<b>IT-540-2D Schedule I – continued</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
196	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 4)	Enter 3-character credit code.
197	Numeric	7	Schedule I, Line 4	Enter amount of credit allowed. See Form R-10610.
198	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I, Line 5)	Enter 3-character credit code.
199	Numeric	7	Schedule I, Line 5	Enter amount of credit allowed. See Form R-10610.
200	Numeric	7	Schedule I, Line 6	Total Refundable Priority 4 Credits – Add Lines <b>1 – 5</b> .
<b>IT-540-2D Schedule J</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
201	Numeric	4	Schedule J, Line 1	Federal Child Care Credit
202	Numeric	4	Schedule J, Line 2	2020 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
203	Numeric	4	Schedule J, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward from 2015 - 2019 – See Nonrefundable Child Care Credit worksheet.
204	Numeric	4	Schedule J, Line 4	2020 Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
205	Numeric	1	Number of Qualified Dependents—5-Star (Schedule J, Line 4)	Number of qualified dependents who attended a <b>5-star</b> facility
206	Numeric	1	Number of Qualified Dependents—4-Star (Schedule J, Line 4)	Number of qualified dependents who attended a <b>4-star</b> facility
207	Numeric	1	Number of Qualified Dependents—3-Star (Schedule J, Line 4)	Number of qualified dependents who attended a <b>3-star</b> facility
208	Numeric	1	Number of Qualified Dependents—2-Star (Schedule J, Line 4)	Number of qualified dependents who attended a <b>2-star</b> facility
209	Numeric	4	Schedule J, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward from 2015- 2019 – See Nonrefundable School Readiness Credit worksheet.
210	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 6)	Enter 3-character credit code.
211	Numeric	7	Schedule J, Line 6	Enter amount of credit allowed. See instructions.
212	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 7)	Enter 3-character credit code.
213	Numeric	7	Schedule J, Line 7	Enter amount of credit allowed. See instructions.
214	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 8)	Enter 3-character credit code.
215	Numeric	7	Schedule J, Line 8	Enter amount of credit allowed. See instructions.
216	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 9)	Enter 3-character credit code.
217	Numeric	7	Schedule J, Line 9	Enter amount of credit allowed. See instructions.



218	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 10)	Enter 3-character credit code.
219	Numeric	7	Schedule J, Line 10	Enter amount of credit allowed. See instructions.
<b>Government Specific Data (continued)</b>				
<b>IT-540-2D Schedule J – continued</b>				
Field No.	Field Type	Max. Field Length	Field Name	Comments
220	Numeric	3	Nonrefundable Priority 3 Credit Code (Schedule J, Line 11)	Enter 3-character credit code.
221	Numeric	7	Schedule J, Line 11	Enter amount of credit allowed. See instructions.
222	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12)	Enter 3-character credit code.
223	Numeric	8	Schedule J, Line 12	Enter amount of credit allowed. See instructions.
224	Alphanumeric	26	Schedule J, Line 12A	Enter the LDR State Certification Number from Form R-6135.
225	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13)	Enter 3-character credit code.
226	Numeric	8	Schedule J, Line 13	Enter amount of credit allowed. See instructions.
227	Alphanumeric	26	Schedule J, Line 13A	Enter the LDR State Certification Number from Form R-6135.
228	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14)	Enter 3-character credit code.
229	Numeric	8	Schedule J, Line 14	Enter amount of credit allowed. See instructions.
230	Alphanumeric	26	Schedule J, Line 14A	Enter the LDR State Certification Number from Form R-6135.
231	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15)	Enter 3-character credit code.
232	Numeric	8	Schedule J, Line 15	Enter amount of credit allowed. See instructions.
233	Alphanumeric	26	Schedule J, Line 15A	Enter the LDR State Certification Number from Form R-6135.
234	Numeric	8	Schedule J, Line 16	Total Nonrefundable Priority 3 Credits – Add Lines 2 – 15.
<b>Trailer</b>				
235	Indicates the end of the data file. Value is *EOD*.			

## Submission of Test Samples:

Hardcopy samples of the following must be submitted:

- For testing of the 3-of-9 barcodes and the placement of the variable data fields, submit one (1) sample of the following with all printed variable data fields fully filled:
  - IT-540-2D Return (4 pages)
  - Schedule C
  - Schedule D
  - Schedule E
  - Schedule F
  - Schedules H and I
  - Schedule J (2 pages)
  - Louisiana School Expense Deduction Worksheet
  - Louisiana Refundable Child Card Credit Worksheet
  - Louisiana Refundable School Readiness Credit Worksheet / Louisiana Earned Income Credit Worksheet
- For testing of the 2-D barcodes and printed variable data accuracy, submit five (5) returns (with the applicable schedules and worksheets) completed using the scenarios found on Pages 41 through 80 of this document. Only the returns, schedules, and worksheets as given in the scenarios should be submitted. Please do not send any additional supporting documents as they are not needed for the purpose of this test and will cause the unnecessary handling of sorting through and discarding of the additional documents.

Testing of Form IT-540-2D will begin **ASAP**. All first submissions of test documents must be submitted to the department on or before ????. Test submissions should be sent by email to [shanna.kelly@la.gov](mailto:shanna.kelly@la.gov) or [LaSubstitute.VendorInquiries@la.gov](mailto:LaSubstitute.VendorInquiries@la.gov) :

**Attention: Shanna Kelly**  
**Business Services Division**  
Louisiana Department of Revenue  
617 N. Third St.  
Baton Rouge, LA 70802-5428

