LOUISIANA
DEPARTMENT *of* REVENUE

2020 IT-540B-2D

Specifications and Test Scenarios

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LOUISIANA
DEPARTMENT *of* REVENUE

Specifications and Test Scenarios for Form IT-540B-2D (2020)

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

<mark>Changes</mark>

General Requirements

The 2020 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:

2020 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	62181
IT-540B-2D Return, Page 2	62182
IT-540B-2D Return, Page 3	62183
IT-540B-2D Return, Page 4	62184
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	62169
IT-540B-2D Schedule C-NR	62186
IT-540B-2D Schedule D-NR	62187
IT-540B-2D Schedule F-NR	62188
IT-540B-2D Schedules H-NR and I-NR	62189
IT-540B-2D Schedule J-NR (Page 1)	62190
IT-540B-2D Schedule J-NR (Page 2)	62191
IT-540B-2D School Expense Deduction Worksheet	62176
IT-540B-2D Refundable Child Care Credit Worksheet	62177
IT-540B-2D Refundable School Readiness Credit Worksheet	62178

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:

2020 Return / Schedule / Worksheet	Doc ID No.
IT-540B-2D Return, Page 1	62181
IT-540B-2D Return, Page 2	62182
IT-540B-2D Return, Page 3	62183
IT-540B-2D Return, Page 4	62184
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet	62169
IT-540B-2D Schedule C-NR	62186
IT-540B-2D Schedule D-NR	62187
IT-540B-2D Schedule F-NR	62188
IT-540B-2D Schedules H-NR and I-NR	62189
IT-540B-2D Schedule J-NR (Page 1)	62190
IT-540B-2D Schedule J-NR (Page 2)	62191
IT-540B-2D School Expense Deduction Worksheet	62176
IT-540B-2D Refundable Child Care Credit Worksheet	62177
IT-540B-2D Refundable School Readiness Credit Worksheet	62178

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

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

> 2020 Nonresident and Part-Year Resident (NPR) Worksheet
> 2020 Louisiana School Expense Deduction Worksheet
> 2020 Louisiana Refundable Child Care Credit Worksheet
> 2020 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:

Worksheet	Doc ID No.
IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet....	62169
IT-540B-2D School Expense Deduction Worksheet.............................	62176
IT-540B-2D Refundable Child Care Credit Worksheet.........................	62177
IT-540B-2D Refundable School Readiness Credit Worksheet..............	62178
IT-540B-2D Nonrefundable Child Care Credit Worksheet……………….	62179
IT-540B-2D Nonrefundable School Readiness Credit Worksheet……	62180

> **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 (62181) 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 if the filing status is married filing joint. If not, 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 12 Position(s) 46-51	Alphanumeric	6	Taxpayer's Mailing Address	Unit Type – Use Postal Abbreviation
Line 12 Position(s) 54-59	Alphanumeric	6	Taxpayer's Mailing Address	Number
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) 62-79	Numeric	10	Telephone Number	Telephone Number

Line 16 Position(s) 15-57	Numeric	43	Foreign Nation	If not United States (do not abbreviate)

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	
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	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 16 Position(s) 12	Alpha	1	NOL Carryback Indicator	
Line 18 Position(s) 18	Alpha	1	MSRA (Military Spouses Residency Relief Act) Indicator	
Line 18 Position(s) 29	Alpha	1	NonResident Return	
Line 20 Position(s) 29	Alpha	1	Part- Year Resident Return	
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 27 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 24 Position(s) 44	Alpha	1	Self Exemption	Hardcode an "X" (uppercase) in the specified position. This exemption must be claimed.
Line 24 Position(s) 52	Alpha	1	Self Exemption – 65 or over	
Line 24 Position(s) 59	Alpha	1	Self Exemption – Blind	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 26 Position(s) 44	Alpha	1	Spouse Exemption	
Line 26 Position(s) 52	Alpha	1	Spouse Exemption – 65 or over	
Line 26 Position(s) 59	Alpha	1	Spouse Exemption – Blind	
Line 25 Position(s) 79	Numeric	1	Total of 6A & 6B	Number of exemptions marked on Lines 6A and 6B
Line 33 Position(s) 78-79	Numeric	2	Dependents	Line 6C, total number of dependents (right-justified)
Line 52 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 (62182) 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:

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Printed Variable Data Fields – IT-540B-2D Return (Page 2)				
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 20.
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

		Field Length		
Exact Placement on Grid	**Field Type**		**Field Name**	**Comments**

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) 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**.	
Line30 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 34 Position(s) 70-77	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits - Schedule C-NR, Line 5	
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 Line16	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	
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	Use "0" (zero) as the default.
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) 71-77	Numeric	7	Return Line 17	2020 Louisiana Refundable School Readiness Credit	
Line 51 Position(s) 71-77	Numeric	7	Return Line 18	Total Refundable Priority 2 Tax Credits – Add Lines 15 and 16 through 17. Do not include Lines 15A, 15B,	
Line 53 Position(s) 71-77	Numeric	7	Return Line 19	Tax Liability after Refundable Priority 2 Credits	

Exact Placement Specifications for Form IT-540B-2D

Line 55 Position(s) 70-77	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits:

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 for Form IT-540B-2D

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 (62183) 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 21	Nonrefundable Priority 3 Credits – Schedule J-NR, Line **16**
Line 10 Position(s) 70-77	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax – Subtract Line **21** from Line **19**. 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 23	Consumer Use Tax
Line 16 Position(s) 70-77	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines **22** and **23**.
Line 19 Position(s) 71-77	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line **20**
Line 21 Position(s) 71-77	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I-NR, Line **6**
Line 23 Position(s) 71-77	Numeric	7	Return Line 27	Amount of Louisiana Tax Withheld for **2020**
Line 25 Position(s) 71-77	Numeric	7	Return Line 28	Amount of Credit Carried Forward from **2019**
Line 27 Position(s) 71-77	Numeric	7	Return Line 29	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 30	Amount of Estimated Payments for **2020**
Line 31 Position(s) 71-77	Numeric	7	Return Line 31	Amount Paid with Extension Request
Line 34 Position(s) 71-77	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines **25 – 31**.
Line 36 Position(s) 71-77	Numeric	7	Return Line 33	Overpayment: -If Line 32 is greater than Line 24, subtract Line 24 from Line 32. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 32 is equal to Line 24, enter a zero on Lines 33 through 40 and go to Line 41. If Line 32 is less than Line 24, enter a zero on Lines 33 through 39 and go to Line 40.
Line 38 Position(s) 57	Alpha	1	Farmer Indicator (Return Line 34)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 38 Position(s) 71-77	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210NR.
Line 40 Position(s) 71-77	Numeric	7	Return Line 35	Adjusted Overpayment: - If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the balance on Line 35. If Line 34 is greater than Line 33, enter zero "0", subtract Line 33 from Line 34 and enter the balance on Line 40.
Line 42 Position(s) 71-77	Numeric	7	Return Line 36	Total Donations – Schedule D-NR- Total Line 19
Line 45 Position(s) 71-77	Numeric	7	Return Line 37	Subtotal – Subtract Line **36** from Line **35**.
Line 47 Position(s) 71-77	Numeric	7	Return Line 38	Amount Credited to **2021**
Line 50 Position(s) 71-77	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line **38** from Line **37**.
Line 51 Position(s) 57	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit **If the amount on Line 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.**

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

Exact Placement Specifications for Form IT-540B-2D

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments

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_

NOTE: There is an additional printed variable data field (on Return Line 30) on Page 3 of the return that is not listed above. Although that field does not need to meet any particular specifications (which is the reason it is not listed), it MUST be completed when applicable.

Exact Placement Specifications for Form IT-540B-2D

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 (62184) 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:

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Printed Variable Data Fields – IT-540B-2D Return (Page 4)				
Line 5 Position(s) 72-80	Numeric	9	Primary Social Security Number	No punctuation allowed.
Line 8 Position(s) 71-77	Numeric	7	Return Line 40	Amount Owed: - If Line **32** < Line **24**, subtract Line **32** from Line **24** and enter result on Line **40**. - Else, if Line **34** > Line **33**, subtract Line **33** from Line **34** and enter result on Line **40**. - Else, if Line **37** > 0, enter "0" on Lines **40** – **48**. - Else, if Line **37** = 0, enter "0" on Line **40** and go to Line **41**.
Line 10 Position(s) 71-77	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
Line 12 Position(s) 71-77	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
Line 14 Position(s) 71-77	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
Line 16 Position(s) 71-77	Numeric	7	Return Line 44	Interest – Interest Calculation worksheet, Line **5**
Line 18 Position(s) 71-77	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 7
Line 20 Position(s) 71-77	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line 7
Line 22 Position(s) 58	Alpha	1	Farmer Indicator (Return Line 47)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.
Line 22 Position(s) 71-77	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210NR.

Exact Placement on Grid	Field Type	Field Length	Field Name	Comments
Printed Variable Data Fields – IT-540B-2D Return (Page 4) – continued				
Line 24 Position(s) 71-77	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines **40 – 47.**
Line 36 Position(s) 27-29	Numeric	3	Status of Return	Status of Return: 　　Position 27:　Mark "0" if Line **38** = 0. 　　　　　　　　Mark "1" if Line **38** > 0. (Credit to **2021**) 　　Position 28:　Mark "0" if Line **39** = 0. 　　　　　　　　Mark "1" if Line **39** > 0. (Refund) 　　Position 29:　Mark "0" if Line **48** = 0. 　　　　　　　　Mark "1" if Line **48** > 0. (Balance Due) 　Examples: If Line 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 **36** = 0. 　　　　　　　　Mark "1" if Line **36** > 0. 　　Position 27:　Mark "0" if Line **41** = 0. 　　　　　　　　Mark "1" if Line **41** > 0. 　　Position 28:　Mark "0" if Line **42** = 0. 　　　　　　　　Mark "1" if Line **42** > 0. 　　Position 29:　Mark "0" if Line **43** = 0. 　　　　　　　　Mark "1" if Line **43** > 0. 　Examples:　If Lines 36, 42, and 43 are zero and Line 41 is $100, mark "0100". 　　　　　If Line 36 is $100, Line 43 is $200, and Lines 41 and 42 are zero, mark "1001".
Line 56 Position(s) 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. **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 48 = 0, print: PO BOX 3440 If Line 48 > 0, print: PO BOX 3550
Line 60 Position(s) 33-57	Alphanumeric	25	LDR's Mailing City State ZIP	If Line 48 = 0, print: BATON ROUGE LA 70821-3440 If Line 48 > 0, print: BATON ROUGE LA 70821-3550

Exact Placement Specifications – IT-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 18 in Position 58.
1 positioned on Line 25 in Position 58.
1 positioned on Line 34 in Position 58.
1 positioned on Line 42 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 (62186) 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 11 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
Line 11 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 1	Enter amount of credit allowed. See instructions.
Line 13 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 2)	Enter 3-digit credit code. If not applicable, leave blank.
Line 13 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 2	Enter amount of credit allowed. See instructions.
Line 15 Position(s) 55-57	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 3)	Enter 3-digit credit code. If not applicable, leave blank.
Line 15 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 3	Enter amount of credit allowed. See instructions.
Line 17 Position(s) 55-57	Numeric	3	(Nonrefundable Priority 1 Credit Code (Schedule G-NR, Line 4)	Enter 3-digit credit code. If not applicable, leave blank.
Line 17 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 19 Position(s) 71-77	Numeric	7	Schedule C-NR, Line 5	Total Nonrefundable Tax Priority 1 Credits – Add Lines **1-4**

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 (62187) 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 **35**
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
Line 34 Position(s) 73-77	Numeric	5	Schedule D-NR, Line 18	Dreams Come True, Inc
Line 35 Position(s) 71-77	Numeric	7	Schedule D-NR, Line 19	Total Donations – Add Lines **2** – **18**. 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 (62188) 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 12 Position(s) 55-57	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 1)	Enter 3-character credit code. If not applicable, leave blank.
Line 12 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 1	Enter amount of credit allowed. See instructions.
Line 14 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 14 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.
Line 16 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 16 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 3	Enter amount of credit allowed. See instructions.
Line 18 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 18 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 4	Enter amount of credit allowed. See instructions.
Line 20 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.

Printed Variable Data Fields – IT-540B-2D Schedule F-NR – continued				
Exact Placement on Grid	**Field Type**	**Field Length**	**Field Name**	**Comments**
Line 20 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 5	Enter amount of credit allowed. See instructions.
Line 22 Position(s) 54-62	Numeric	9	Schedule F-NR, Line 5A	School Readiness Child Care Directors- Facility License Number
Line 29 Position(s) 55-57	Alphanumeric	3	Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 6)	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 29 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 6	Enter amount of credit allowed. See instructions.
Line 31 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, 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-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 33 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.
Line 35 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, 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-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 37 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 7	Enter amount of credit allowed. See instructions.
Line 39 Position(s) 10-35	Alphanumeric	26	Schedule F-NR, Line 8A	Enter the LDR State Certification Number from Form R-6135.
Line 41 Position(s) 71-77	Numeric	7	Schedule F-NR, Line 9	Total Refundable Priority 2 Credits – Add Lines 1- 8.

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 9 in Position 59.
1 positioned on Line 18 in Position 59.
1 positioned on Line 34 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 (62189) 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:

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-NR, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
Line 11	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 2	Federal Disaster Credits Allowed by IRS
Line 13	Position(s) 71-77	Numeric	7	Schedule H-NR, Line 3	Total – Add Lines **1** and **2**.
Line 22	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 22	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.
Line 24	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 24	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
Line 26	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 26	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
Line 28	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 28	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
Line 30	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 30	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
Line 32	Position(s) 71-77	Numeric	7	Schedule I-NR, Line 6	Total Refundable Priority 4 Credits – Add Lines **1** – **5**.

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

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 Position6.
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 (62190) 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	
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	Use "0" (zero) as the default.
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 (62191) 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				
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. If not applicable, leave blank.
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. If not applicable, leave blank.
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. If not applicable, leave blank.
Line 21 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions. If not applicable, leave blank.
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. If not applicable, leave blank.
Line 25 Position(s) 70-77	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions. If not applicable, leave blank.
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.

Exact Placement Specifications for Form IT-540B-2D

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. The barcode grid area allowed is a recommendation for placement. The 2D barcode must meet the guidelines at this link https://www.taxadmin.org/2-d-bar-coding-standards-revision-2010v1 and read at 200 dpi.

- 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 62181 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 25 through 35 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

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

<table>
<tr><th colspan="5">Header Information</th></tr>
<tr>
<th>Field No.</th>
<th>Field Type</th>
<th>Field Length</th>
<th>Field Name</th>
<th>Comments</th>
</tr>
<tr><td>1</td><td>Alphanumeric</td><td>2</td><td>Header Version</td><td>Value is **T1**.</td></tr>
<tr><td>2</td><td>Numeric</td><td>4</td><td>Developer Code</td><td>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</td></tr>
<tr><td>3</td><td>Alpha</td><td>2</td><td>Jurisdiction</td><td>Value is **LA**.</td></tr>
<tr><td>4</td><td>Numeric</td><td>5</td><td>Description</td><td>Value is **62181**.</td></tr>
<tr><td>5</td><td>Numeric</td><td>1</td><td>Specification Version</td><td>Value is **0**.</td></tr>
<tr><td>6</td><td>Alphanumeric</td><td>10</td><td>Software/Form Version</td><td>Vendor-defined version number that reflects the software and form revision used to produce the barcode.</td></tr>
<tr><th colspan="5">Government Specific Data</th></tr>
<tr><th colspan="5" align="left">IT-540B-2D Return (Page 1)</th></tr>
<tr>
<th>Field No.</th>
<th>Field Type</th>
<th>Max. Field Length</th>
<th>Field Name</th>
<th>Comments</th>
</tr>
<tr><td>7</td><td>Numeric</td><td>4</td><td>Software Developer ID</td><td>Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above</td></tr>
<tr><td>8</td><td>Numeric</td><td>9</td><td>Primary Social Security Number</td><td>Primary Taxpayer's Social Security Number (no dashes, hyphens, parentheses, or special characters)</td></tr>
<tr><td>9</td><td>Numeric</td><td>9</td><td>Secondary Social Security Number</td><td>Spouse's Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for filing status of **married filing joint**. If not applicable, leave blank.</td></tr>
<tr><td>10</td><td>Alpha</td><td>25</td><td>Primary Taxpayer's First Name</td><td>Primary taxpayer's first name</td></tr>
<tr><td>11</td><td>Alpha</td><td>1</td><td>Primary Taxpayer's Middle Initial</td><td>Primary taxpayer's middle initial</td></tr>
<tr><td>12</td><td>Alpha</td><td>25</td><td>Primary Taxpayer's Last Name</td><td>Primary taxpayer's last name</td></tr>
<tr><td>13</td><td>Alpha</td><td>3</td><td>Primary Taxpayer's Name Suffix</td><td>Primary taxpayer's name suffix</td></tr>
<tr><td>14</td><td>Alpha</td><td>25</td><td>Secondary Taxpayer's First Name</td><td>Spouse's first name</td></tr>
<tr><td>15</td><td>Alpha</td><td>1</td><td>Secondary Taxpayer's Middle Initial</td><td>Spouse's middle initial</td></tr>
<tr><td>16</td><td>Alpha</td><td>25</td><td>Secondary Taxpayer's Last Name</td><td>Spouse's last name</td></tr>
<tr><td>17</td><td>Alpha</td><td>3</td><td>Secondary Taxpayer's Name Suffix</td><td>Spouse's name suffix</td></tr>
</table>

Provide only if the return is a joint return. Otherwise, leave blank. *(applies to fields 14–17)*

<table>
<tr><td>18</td><td>Alpha</td><td>35</td><td>Taxpayer's Mailing Address</td><td>Taxpayer's address – This is a required field. Use "GENERAL DELIVERY" as the default.</td></tr>
<tr><td>19</td><td>Alphanumeric</td><td></td><td>Taxpayer's Mailing Address</td><td>Unit Type- Use Postal Abbreviations</td></tr>
<tr><td>20</td><td>Alphanumeric</td><td></td><td>Taxpayer's Mailing Address</td><td>Unit Number</td></tr>
<tr><td>21</td><td>Alpha</td><td>25</td><td>Taxpayer's Mailing City</td><td>City (mailing address)</td></tr>
<tr><td>22</td><td>Alpha</td><td>2</td><td>Taxpayer's Mailing State</td><td>State (mailing address)</td></tr>
<tr><td>23</td><td>Numeric</td><td>9</td><td>Taxpayer's Mailing ZIP Code</td><td>ZIP Code (mailing address) – No hyphen.</td></tr>
</table>

Field No.		Max. Field Length	Field Name	Comments
24		43	Foreign Nation	If not United States (do not abbreviate)
25	Numeric	10	Daytime Telephone	Taxpayer's daytime area code and telephone number
26	Numeric	8	Taxable Period	Taxable Period (mmddyyyy) – Example: <mark>12312020</mark>

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
27	Numeric	5	Form ID Number	Form ID Number -- <mark>62181</mark>
28	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
29	Binary	1	Decedent Filing Indicator	Mark "1" for decedent taxpayer. Mark "0" if not applicable.
30	Binary	1	Spouse Decedent Indicator	Mark "1" for decedent spouse. Mark "0" if not applicable.
31	Binary	1	Address Change Indicator	Mark "1" if address has changed. Mark "0" if not applicable.
32	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
33	Binary	1	NOL Carryback Indicator	Mark "1" for NOL carryback. Mark "0" if not applicable.
34	Binary	1	MSRA	Mark "1" for MSRA (Military Spouses Residency Relief Act). Mark "0" if not applicable.
35	Binary	1	NonResident Return	Mark "1" for NonResident Return Mark "0" if not applicable.
36	Binary	1	Part-Year Resident Return	Mark "1" for Part-Year Resident Return Mark "0" if not applicable.
37	Numeric	8	Taxpayer's Date of Birth	Format must be mmddyyyy. No punctuation allowed.
38	Numeric	8	Spouse's Date of Birth	
39	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)
40	Binary	1	Self Exemption – 65 or over	Mark "1" for "Yourself - 65 or older". Mark "0" if not applicable.
41	Binary	1	Self Exemption – Blind	Mark "1" for "Yourself - Blind". Mark "0" if not applicable.
42	Binary	1	Spouse Exemption – 65 or over	Mark "1" for "Spouse - 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.

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
43	Binary	1	Spouse Exemption – Blind	Mark "1" for "Spouse - Blind". Mark "0" if not applicable.
44	Numeric	2	Dependents	Line 6C, total number of dependents
45	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
46	Numeric	5	W-2 Wages	If "1" is marked in Field **47**, enter the wages from the W-2(s). If "0" is marked in Field **47**, leave blank.
47	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.
48	Numeric	9	Return Line 7	Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line **12**.
49	Numeric	9	Return Line 8	Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line **20**.
50	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
51	Numeric	7	Return Line 10A	Federal Itemized Deductions
52	Numeric	5	Return Line 10B	Federal Standard Deduction
53	Numeric	7	Return Line 10C	Excess Federal Itemized Deductions – Subtract Line **10B** from Line **10A**.
54	Binary	1	Federal Disaster Credit Indicator (Return Line 10D, Box 1)	Mark "1" if federal income tax has been decreased by the federal disaster credit allowed by IRS (Line **10D**). Mark "0" if not applicable.
55	Numeric	8	Return Line 10D	Federal Income Tax – See instructions.
56	Numeric	8	Return Line 10E	Total Deductions – Add Lines **10C** and **10D**.
57	Numeric	8	Return Line 10F	Allowable Deductions – Multiply Line **10E** by the ratio on Line **9**.
58	Numeric	9	Return Line 11	Louisiana Net Income – Subtract Line **10F** from Line **8**. If less than zero, enter "0" (zero).
59	Numeric	8	Return Line 12	Louisiana Income Tax – Tax Computation worksheet, Line **I**
60	Numeric	8	Return Line 13	Other Nonrefundable Priority 1 Credits – Schedule C-NR, Line 5
61	Numeric	8	Return Line 14	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12.
62	Numeric	4	Return Line 15	Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line **11**
63	Numeric	4	Return Line 15A	Refundable Child Care Credit worksheet, Line **3**

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

| 64 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line **6** |
| 65 | 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
66	Numeric	1	Number of Qualified Dependents—5-Star (Return Line 16)	Number of dependents who attended a **5-star** facility
67	Numeric	1	Number of Qualified Dependents—4-Star (Return Line 16)	Number of dependents who attended a **4-star** facility
68	Numeric	1	Number of Qualified Dependents—3-Star (Return Line 16)	Number of dependents who attended a **3-star** facility
69	Numeric	1	Number of Qualified Dependents—2-Star (Return Line 16)	Number of dependents who attended a **2-star** facility
70	Numeric	7	Return Line 17	Other Refundable Priority 2 Credits, Schedule F-NR, Line **9**
71	Numeric	7	Return Line 18	Total Refundable Priority 2 Credits – Add Lines **15** and **16** – **17**. (Do not include amounts on Lines 15A and 15B.)
72	Numeric	8	Return Line 19	Tax Liability after Refundable Priority 2 Credits: - If Line **18** = Line **14**, mark "0" (zero) on Line **19**. - If Line **18** > Line **14**, mark "0" (zero) on Line **19**. - If Line **18** < Line **14**, subtract Line **18** from Line **14** and enter result on Line **19**.
73	Numeric	8	Return Line 20	Overpayment after Refundable Priority 2 Credits: - If Line **18** = Line **14**, mark "0" (zero) on Line **20**. - If Line **18** > Line **14**, subtract Line **14** from Line **18** and enter result on Line **20**. - If Line **18** < Line **14**, mark "0" (zero) on Line **20**.

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
74	Numeric	8	Return Line 21	Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16
75	Numeric	8	Return Line 22	Adjusted Louisiana Income Tax. Subtract Line 21 from Line 19. If result is less than zero, enter "0" (zero).

76	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.

77	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.

78	Numeric	8	Return Line 23	Consumer Use Tax
79	Numeric	8	Return Line 24	Total Income Tax and Consumer Use Tax – Add Lines **22 and 23**.
80	Numeric	7	Return Line 25	Overpayment after Refundable Priority 2 Credits – Amount from Line **20**

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

81	Numeric	7	Return Line 26	Refundable Priority 4 Credits – Schedule I-NR, Line **6**
82	Numeric	7	Return Line 27	Louisiana Tax Withheld for **2020**
83	Numeric	7	Return Line 28	Credit Carried Forward from **2019**

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
84	Numeric	7	Return Line 29	Amount Paid by Composite Partnership Filing
85	Numeric	7	Return Line 30	Amount of Estimated Payments for **2020**
86	Numeric	7	Return Line 31	Amount Paid with Extension Request
87	Numeric	7	Return Line 32	Total Refundable Tax Credits and Payments – Add Lines **25** – **31**.
88	Numeric	7	Return Line 33	Overpayment: - If Line **32** = Line **24**, mark "0" (zero) on Lines **33** – **40** and go to Line **41**. - If Line **32** > Line **24**, subtract Line **24** from Line **32** and enter result on Line **33**. - If Line **32** < Line **24**, mark "0" (zero) on Lines **33** – **39** and go to Line **40**.
89	Binary	1	Farmer Indicator (Return Line 34)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is marked on Line **35**. Mark "0" if not applicable.
90	Numeric	7	Return Line 34	Underpayment Penalty for Estimated Tax – See Form R-210NR.
91	Numeric	7	Return Line 35	Adjusted Overpayment: - If Line **34** = Line **33**, mark "0" (zero) on Lines **35** – **40** and go to Line **41**. - If Line **34** > Line **33**, mark "0" (zero) on Lines **35** – **39**, subtract Line **33** from Line **34**, and enter result on Line **40**. - If Line **34** < Line **33**, subtract Line **34** from Line **33** and enter on Line **35**.
92	Numeric	7	Return Line 36	Total Donations – Schedule D-NR, Total Line 19
93	Numeric	7	Return Line 37	Subtotal – Subtract Line **36** from **35**.
94	Numeric	7	Return Line 38	Amount of Overpayment Credited to **2021**
95	Numeric	1	Refund Option (Return Line 39)	Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit **If the amount on Line 39 = 0, leave this field blank.**
96	Numeric	7	Return Line 39	Amount to be Refunded – Subtract Line **38** from Line **37**.
97	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.**
98	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.**
99	Numeric	9	Direct Deposit—Routing Number	Direct Deposit—Routing Number (9 digits) **If not applicable, leave blank.**

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

| 100 | 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
101	Numeric	7	Return Line 40	Amount Owed: - If Line **32** < Line **24**, subtract Line **32** from Line **24** and enter result on Line **40**. - Else, if Line **34** > Line **33**, subtract Line **33** from Line **34** and enter result on Line **40**. - Else, if Line **37** > 0, enter "0" on Lines **40** – **48**. - Else, if Line **37** = 0, enter "0" on Line **40** and go to Line **41**.
102	Numeric	7	Return Line 41	Additional Donation to Military Family Assistance Fund
103	Numeric	7	Return Line 42	Additional Donation to Coastal Protection and Restoration Fund
104	Numeric	7	Return Line 43	Additional Donation to Louisiana Food Bank Association
105	Numeric	7	Return Line 44	Interest – Interest Calculation Worksheet, Line **5**
106	Numeric	7	Return Line 45	Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line **7**
107	Numeric	7	Return Line 46	Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7**
108	Binary	1	Farmer Indicator (Return Line 47)	Farmer Indicator Box for Underpayment Penalty: Mark "1" if farmer indicator box is checked Mark "0" if not applicable.
109	Numeric	7	Return Line 47	Underpayment Penalty for Tax Due – See Form R-210NR.
110	Numeric	7	Return Line 48	Balance Due Louisiana – Add Lines **40** – **47**.

111	Numeric	3	Status of Return	Status of Return:
				1st Digit: Mark "0" if Line **38** = 0.
				            Mark "1" if Line **38** > 0. (Credit to 2021)
				2nd Digit: Mark "0" if Line **39** = 0.
				            Mark "1" if Line **39** > 0. (Refund)
				3rd Digit: Mark "0" if Line **48** = 0.
				            Mark "1" if Line **48** > 0. (Balance Due)
				Examples: If Line 40 is $200 and Lines 38 and 48 are zero, mark "010".
				          If Line 38 is $100, Line 39 is $200, and Line 48 is zero, mark "110".

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

112	Numeric	4	Contribution/Donation Status	Contribution and Donation Status (right-justified):
				1st Digit: Mark "0" if Line **36** = 0.
				Mark "1" if Line **36** > 0.
				2nd Digit: Mark "0" if Line **41** = 0.
				Mark "1" if Line **41** > 0.
				3rd Digit: Mark "0" if Line **42** = 0.
				Mark "1" if Line **42** > 0.
				4th Digit: Mark "0" if Line **43** = 0.
				Mark "1" if Line **43** > 0.
				Examples: If Lines 36, 42, and 43 are zero and Line 41 is $100, mark "0100".
				If Line 36 is $100, Line 43 is $200, and Lines 41 and 43 are zero, mark "1001".

Government Specific Data (continued)

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

Field No.	Field Type	Max. Field Length	Field Name	Comments
113	Alphanumeric	10	Preparer's FEIN/ PTIN/SSN	Preparer's FEIN, PTIN, SSN, or LDR account number. If not applicable, leave blank.
114	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_

IT-540-2D Schedule C-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
115	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 1)	Enter 3-digit credit code.
116	Numeric	7	Schedule C-NR, Line 1	Enter amount of credit allowed. See instructions.
117	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 2	Enter 3-character credit code.
118	Numeric	7	Schedule C-NR, Line 2	Enter amount of credit allowed. See instructions.
119	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 3)	Enter 3-character credit code.
120	Numeric	7	Schedule C-NR, Line 3	Enter amount of credit allowed. See instructions.
121	Numeric	3	Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 4)	Enter 3-digit credit code.
122	Numeric	7	Schedule C-NR, Line 4	Enter amount of credit allowed. See instructions.
123	Numeric	7	Schedule C-NR, Line 5	Total Nonrefundable Tax Credits – Add Lines **1-4**.

Government Specific Data (continued)

IT-540-2D Schedule D-NR

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

IT-540B-2D Schedule F-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
143	Alphanumeric	3	Refundable Priority 1 Credit Code (Schedule F-NR, Line 1)	Enter 3-character credit code.
144	Numeric	7	Schedule F-NR, Line 1	Enter amount of credit allowed. See instructions.
145	Alphanumeric	3	Refundable Priority 2 Credit Code (Schedule F-NR, Line 2)	Enter 3-character credit code.
146	Numeric	7	Schedule F-NR, Line 2	Enter amount of credit allowed. See instructions.

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

Government Specific Data (continued)

IT-540B-2D Schedule F-NR – continued

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

IT-540B-2D Schedule H-NR

Field No.	Field Type	Max. Field Length	Field Name	Comments
164	Numeric	7	Schedule H, Line 1	Federal Income Tax Liability from Federal Income Tax Deduction Worksheet
165	Numeric	7	Schedule H, Line 2	Federal Disaster Credits Allowed by IRS
166	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
167	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 1)	Enter 3-character credit code.
168	Numeric	7	Schedule I-NR, Line 1	Enter amount of credit allowed. See Form R-10610.

Field No.	Field Type	Max. Field Length	Field Name	Comments
169	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line2)	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
170	Numeric	7	Schedule I-NR, Line 2	Enter amount of credit allowed. See Form R-10610.
171	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 3)	Enter 3-character credit code.
172	Numeric	7	Schedule I-NR, Line 3	Enter amount of credit allowed. See Form R-10610.
173	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 4)	Enter 3-character credit code.
174	Numeric	7	Schedule I-NR, Line 4	Enter amount of credit allowed. See Form R-10610.
175	Alphanumeric	3	Refundable Priority 4 Credit Code (Schedule I-NR, Line 5)	Enter 3-character credit code.
176	Numeric	7	Schedule I-NR, Line 5	Enter amount of credit allowed. See Form R-10610.
177	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
178	Numeric	5	Schedule J-NR, Line 1	Federal Child Care Credit
179	Numeric	5	Schedule J-NR, Line 2	Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet.
180	Numeric	5	Schedule J-NR, Line 3	Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet.
181	Numeric	5	Schedule J-NR, Line 4	Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet.
182	Numeric	1	Number of Qualified Dependents—5-Star Schedule J-NR, Line 4	Number of dependents who attended a **5-star** facility
183	Numeric	1	Number of Qualified Dependents—4-Star Schedule J-NR, Line 4	Number of dependents who attended a **4-star** facility
184	Numeric	1	Number of Qualified Dependents—3-Star Schedule J-NR, Line 4	Number of dependents who attended a **3-star** facility
185	Numeric	1	Number of Qualified Dependents—2-Star Schedule J-NR, Line 4	Number of dependents who attended a **2-star** facility
186	Numeric	5	Schedule J-NR, Line 5	Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet.
187	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6)	Enter 3-character credit code.
188	Numeric	7	Schedule J-NR, Line 6	Enter amount of credit allowed. See instructions.

| 189 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 7) | Enter 3-character credit code. |
| 190 | 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
191	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 8)	Enter 3-character credit code.
192	Numeric	7	Schedule J-NR, Line 8	Enter amount of credit allowed. See instructions.
193	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 9)	Enter 3-character credit code.
194	Numeric	7	Schedule J-NR, Line 9	Enter amount of credit allowed. See instructions.
195	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 10)	Enter 3-character credit code.
196	Numeric	7	Schedule J-NR, Line 10	Enter amount of credit allowed. See instructions.
197	Alphanumeric	3	Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11)	Enter 3-character credit code.
198	Numeric	7	Schedule J-NR, Line 11	Enter amount of credit allowed. See instructions.
199	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12)	Enter 3-character credit code.
200	Numeric	8	Schedule J-NR, Line 12	Enter amount of credit allowed. See instructions.
201	Alphanumeric	26	Schedule J-NR, Line 12A	Enter the LDR State Certification Number from Form R-6135.
202	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13)	Enter 3-character credit code.
203	Numeric	8	Schedule J-NR, Line 13	Enter amount of credit allowed. See instructions.
204	Alphanumeric	26	Schedule J-NR, Line 13A	Enter the LDR State Certification Number from Form R-6135.
205	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14)	Enter 3-character credit code.
206	Numeric	8	Schedule J-NR, Line 14	Enter amount of credit allowed. See instructions.
207	Alphanumeric	26	Schedule J-NR, Line 14A	Enter the LDR State Certification Number from Form R-6135.
208	Numeric	3	Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15)	Enter 3-character credit code.
209	Numeric	8	Schedule J-NR, Line 15	Enter amount of credit allowed. See instructions.
210	Alphanumeric	26	Schedule J-NR, Line 15A	Enter the LDR State Certification Number from Form R-6135.
211	Numeric	8	Schedule J-NR, Line 16	Total Nonrefundable Tax Credits – Add Lines **2** – **15**.

| **Trailer** |||||

| 212 | 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 in a separate document on the FTA site. 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.

Test submissions can be sent by e-mail to shanna.kelly@la.gov or LaSubstitute.VendorInquiries@la.gov.

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.