

**2023 IT-540-2D Specifications**

**Table of Contents**

 **Page**

**General Requirements 1**

Software Developer ID Number 1

Paper Requirements 1

Printers 1

Ink 1

Grid Line and Position Numbers 1

Fonts 1

Printed Variable Data 1

Document Identification Numbers 2

Registration Marks 2

Barcodes (three of nine) 2

**Exact Placement Specifications 3**

Worksheets 3

Return, Page 1 4

Return, Page 2 6

Return, Page 3 9

Return, Page 4 12

Schedule C 14

Schedule D 16

Schedule E 18

Schedule F 20

Schedules H and I 22

Schedule J (Page 1) 24

Schedule J (Page 2) 26

**2-D Barcode Specifications 27**

Requirements 27

Barcode Layout 27

 **Page**

**2-D Barcode Specifications** (continued)

Example of 2-D Barcode 28

Information to Provide to Customers 28

2-D Barcode Fields 29

Header Information 29

Government Specific Data 29

Return, Page 1 29

Return, Page 2 30

Return, Page 3 32

Return, Page 4 33

Schedule C 34

Schedule D 35

Schedule E 36

Schedule F 36

Schedule I 37

Schedule J 38

Trailer 39

**Submission of Test Samples 40**

**Test Scenarios 42**

Scenario 1 41

Scenario 2 46

Scenario 3 55

Scenario 4 62

Scenario 5 71

|  |
| --- |
| **Specifications for** **Form IT-540-2D (2023)** |

|  |
| --- |
| Differences between this document and last year’s final version are highlighted.  |

**General Requirements**

The 2023 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 26 of this document and a **2-D barcode** as specified on Pages 27 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 La.LDRVendor.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 26 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.

**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:

**2023 Return / Schedule / Worksheet Doc ID No.**

IT-540-2D Return, Page 1 62450

IT-540-2D Return, Page 2 62451

IT-540-2D Return, Page 3 62452

IT-540-2D Return, Page 4 62453

IT-540-2D Schedule C 62454

IT-540-2D Schedule D 62455

IT-540-2D Schedule E 62456

IT-540-2D Schedule F 62457

IT-540-2D Schedule I 62458

IT-540-2D Schedule J (Page 1) 62459

IT-540-2D Schedule J (Page 2) 62460

IT-540-2D School Expense Deduction Worksheet 62408

IT-540-2D Refundable Child Care Credit Worksheet 62413

IT-540-2D Refundable School Readiness Credit

Worksheet and Earned Income Credit Worksheet 62414

IT-540-2D Nonrefundable Child Care Credit WS 62415

IT-540-2D Nonrefundable School Readiness WS 62416

**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.

**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:

**2023 Return / Schedule / Worksheet Barcode**

IT-540-2D Return, Page 1 62450

IT-540-2D Return, Page 2 62451

IT-540-2D Return, Page 3 62452

IT-540-2D Return, Page 4 62453

IT-540-2D Schedule C 62454

IT-540-2D Schedule D 62455

IT-540-2D Schedule E 62456

IT-540-2D Schedule F 62457

IT-540-2D Schedule I 62458

IT-540-2D Schedule J (Page 1) 62459

IT-540-2D Schedule J (Page 2) 62460

IT-540-2D School Expense Deduction Worksheet 62408

IT-540-2D Refundable Child Care Credit Worksheet 62413

IT-540-2D Refundable School Readiness Credit

Worksheet and Earned Income Credit Worksheet 62414

IT-540-2D Nonrefundable Child Care Credit WS 62413

IT-540-2D Nonrefundable School Readiness WS 62413

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

There are only 5 worksheet pages that should be attached to Form IT-540-2D (when applicable):

2023 Louisiana School Expense Deduction Worksheet

2023 Louisiana Refundable Child Care Credit Worksheet

2023 Louisiana Refundable School Readiness Credit Worksheet / 2023 Louisiana Earned Income Credit Worksheet

2023 Louisiana Nonrefundable Child Care Credit Worksheet

2023 Louisiana School Readiness 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:

**Worksheet Doc ID No.**

IT-540-2D School Expense Deduction Worksheet 62408

IT-540-2D Refundable Child Care Credit Worksheet 62413

IT-540-2D Refundable School Readiness Credit

Worksheet and Earned Income Credit Worksheet 62414

 IT-540-2D Louisiana Nonrefundable Child Care Worksheet…62415

 IT-540-2D Louisiana Nonrefundable School Readiness Credit Worksheet…62416

**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 63 in Position 23.

 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 (62450) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |
| --- |
| **Printed Variable Data Fields – IT-540-2D Return** (Page 1) |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 4 | Position(s) | 77-80 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) preapproved by LDR |
| Line | 8 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | The social security numbers **must** appear in the same order as on the federal return. No punctuation allowed. The spouse’s social security number **must** be provided, even if the filing status is married filing separately. If not married, leave blank. |
| Line | 10 | Position(s) | 72-80 | Numeric | 9 | Secondary Social Security Number |
| Line | 8 | Position(s) | 15-57 | Alphanumeric | 43 | Primary Taxpayer’s Name (First MI Last Suffix) | Include the middle initial and suffix if applicable. |
| Line | 10 | Position(s) | 15-57 | Alphanumeric | 43 | Secondary Taxpayer’s Name (First MI Last Suffix) | Include the middle initial and suffix if applicable. Provide only if the return is a joint return. Otherwise, leave blank. |
| Line | 12 | Position(s) | 15-44 | Alphanumeric | 30 | 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 abbreviations such as APT, STE, FL, RM) |
| Line | 12 | Position(s) | 53-57 | Alphanumeric | 5 | 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) | 71-80 | Numeric | 10 | Telephone Number | Telephone Number |
| Line | 16 | Position(s) | 15-41 | Alpha | 27 | 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 Surviving Spouse |
| 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 Surviving Spouse |
| 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 | Line 6C Dependents | Line 6C, total number of dependents (right-justified) |
| Line | 50 | Position(s) | 78-79 | Numeric | 2 | Line 6D Exemptions | Line 6D, exemptions claimed (right-justified) |
| Line | 52 | Position(s) | 78-79 | Numeric | 2 | Line 6E Dependents for Certain Adoptions | Line 6E, dependents for certain adoptions |
| Line | 57 | Position(s) | 78-79 | Numeric | 2 | Line 6F Total Exemptions | Subtract Line 6E from Line 6D |

**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 4 in Position 58.

 1 positioned on Line 29 in Position 55.

 1 positioned on Line 63 in Position 23.

 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 (62451) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |
| --- |
| **Printed Variable Data Fields – IT-540-2D Return** (Page 2) |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 9 | Position(s) | 36-40 | Numeric | 5 | W-2 Wages | If not required to file a federal return, enter the wages from the W‑2(s). **If not applicable, leave blank.**  |
| Line | 9 | Position(s) | 79 | Alpha | 1 | Federal Return Not Required Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.**Note:** If a federal return is not required, print “0” (zero) on Lines **7** – **12**. |
| Line | 12 | Position(s) | 43 | Alpha | 1 | Schedule E Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.**Note:** If Schedule E Lines **1** and **5** are the same amount, Schedule E should not be filed. |
| Line | 12 | Position(s) | 69-77 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) |
| Line | 14 | 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 | 16 | Position(s) | 71-77 | Numeric | 7 | Return Line 8B | Federal Itemized Deduction for Medical and Dental Expenses |
| Line | 18 | Position(s) | 73-77 | Numeric | 5 | Return Line 8C | Federal Standard Deduction |
| **Printed Variable Data Fields – IT-540-2D Return** (Page 2)– continued |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 20 | Position(s) | 71-77 | Numeric | 7 | Return Line 8D Excess Federal Itemized Deduction | Subtract Line 8C from 8B |
| Line | 22 | Position(s) | 69-77 | Numeric | 9 | Return Line 9 See New from R-6200 | Louisiana Tax Table Income Subtract Lines **8D** from Line **7**. If result is less than zero, enter zero “0”. |
| Line | 24 | Position(s) | 70-77 | Numeric | 8 | Return Line 10 | Louisiana Income Tax – See Document R-6200 for the computa-tion of Louisiana income tax. |
| Line | 26 | Position(s) | 70-77 | Numeric | 8 | Return Line 11  | Nonrefundable Priority 1 Credits – Schedule C, Line **6**. |
| Line | 28 | Position(s) | 70-77 | Numeric | 8 | Return Line 12 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **11** from Line **10**. If result is less than zero, enter zero “0”. |
| Line | 30 | Position(s) | 74-77 | Numeric | 4 | Return Line 13 | 2023 Louisiana Refundable Child Care Credit  |
| Line | 32 | Position(s) | 74-77 | Numeric | 4 | Return Line 13A | Enter the qualified expense amount for RCCCW, Line 3 |
| Line | 34 | Position(s) | 74-77 | Numeric | 4 | Return Line 13B | Enter the amount from RCCCW, Line 6 |
| Line | 36 | Position(s) | 73-77 | Numeric | 5 | Return Line 14 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4** |
| Line | 38 | Position(s) | 26 | Numeric | 1 | Number of Qualified Dependents—5-Star(Return Line 14) | Number of dependents who attended a **5-star** facility | Use “0” (zero) as the default. |
| Line | 38 | Position(s) | 33 | Numeric | 1 | Number of Qualified Dependents—4-Star(Return Line 14) | Number of dependents who attended a **4-star** facility |
| Line | 38 | Position(s) | 40 | Numeric | 1 | Number of Qualified Dependents—3-Star(Return Line 14 | Number of dependents who attended a **3-star** facility |
| Line | 38 | Position(s) | 47 | Numeric | 1 | Number of Qualified Dependents—2-Star(Return Line 14) | Number of dependents who attended a **2-star** facility |
| Line | 40 | Position(s) | 75-77 | Numeric | 3 | Return Line 15 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3** |
| Line | 42 | Position(s) | 71-77 | Numeric | 7 | Return Line 16 | Other Refundable Priority 2 Tax Credits – Schedule F, Line **9** |
| Line | 44 | Position(s) | 71-77 | Numeric | 7 | Return Line 17 | Total Refundable Priority 2 Credits – Add Line **13, and 14 through** **16**. (Do not include amounts on Lines 13A and 13B.) |
| Line | 46 | Position(s) | 70-77 | Numeric | 8 | Return Line 18 | 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 | 48 | Position(s) | 71-77 | Numeric | 7 | Return Line 19 | Overpayment after Refundable Priority 2 Credits: |
| Line | 50 | Position(s) | 70-77 | Numeric | 8 | Return Line 20 | Nonrefundable Priority 3 Credits – Schedule J, Line **16** |
| Line | 52 | Position(s) | 70-77 | Numeric | 8 | Return Line 21 | Adjusted Louisiana Income Tax Subtract Line 20 from Line 18. |
| 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. **Punctuation and hyphens should be omitted.**  Name code examples: John Brown = BROW John Bow = BOW\_ |

**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 4 in Position 58.

1 positioned on Line 33 in Position 52.

 1 positioned on Line 63 in Position 23.

 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” frm the bottom edge.

**Document Identification Number:** The document identification number (62452) 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) | 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 | 10 | Position(s) | 41 | Alpha | 1 | Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet. |
| Line | 9 | Position(s) | 70-77 | Numeric | 8 | Return Line 22A | Consumer Use Tax |
| Line | 12 | Position(s) | 41 | Alpha | 1 | Electric and Hybrid Vehicle Road Usage- No usage fee 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 | Electric and Hybrid Vehicle Road Usage- Amount |
| Line | 13 | Position(s) | 70-77 | Numeric | 8 | Return Line 22B | Electric and Hybrid Vehicle Road Usage Fee |
| Line | 16 | Position(s) | 70-77 | Numeric | 8 | Return Line 23 | Total Income Tax and Consumer Use Tax – Add Lines **21**, 22A, and 22B. |
| Line | 19 | Position(s) | 71-77 | Numeric | 7 | Return Line 24 | Overpayment after Refundable Priority 2 Credits – Amount from Line 19 |
| Line | 21 | Position(s) | 71-77 | Numeric | 7 | Return Line 25 | Refundable Priority 4 Credits – Schedule I, Line 6 |
| Line | 24 | Position(s) | 71-77 | Numeric | 7 | Return Line 26 | Louisiana Tax Withheld for **2023** |
| Line | 26 | Position(s) | 71-77 | Numeric | 7 | Return Line 27 | Credit Carried Forward from **2022** |
| Line | 28 | Position(s) | 71-77 | Numeric | 7 | Return Line 28 | Amount of Estimated Payments for **2023** |
| Line | 30 | Position(s) | 71-77 | Numeric | 7 | Return Line 29 | Amount Paid with Extension Request |
| Line | 33 | Position(s) | 71-77 | Numeric | 7 | Return Line 30 | Total Refundable Tax Credits and Payments – Add Lines **24** – **29**. |
| **Printed Variable Data Fields – IT-540-2D Return** (Page 3) – continued |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 35 | Position(s) | 71-77 | Numeric | 7 | Return Line 31 | Overpayment:- If Line **30** > Line **23**, subtract Line **23** from Line **30**  |
| Line | 37 | Position(s) | 57 | Alpha | 1 | Farmer Indicator (Return Line 32) | 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 | 37 | Position(s) | 71-77 | Numeric | 7 | Return Line 32 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| Line | 39 | Position(s) | 71-77 | Numeric | 7 | Return Line 33 | Adjusted Overpayment: If Line 31 > Line 32, subtract Line 32 from Line 31 and enter the balance on Line 33. If Line 32 >Line 31, Subtract Line 31 from Line 32, and enter the balance on Line 38.  |
| Line | 41 | Position(s) | 71-77 | Numeric | 7 | Return Line 34 | Total Donations – Schedule D, Line 22 |
| Line | 44 | Position(s) | 71-77 | Numeric | 7 | Return Line 35 | Subtotal – Subtract Line **34** from Line **33**. |
| Line | 46 | Position(s) | 71-77 | Numeric | 7 | Return Line 36 | Amount Credited to **2024** |
| Line | 50 | Position(s) | 71-77 | Numeric | 7 | Return Line 37 | Amount to be Refunded – Subtract Line **36** from Line **35**. |
| Line | 50 | Position(s) | 56 | Numeric | 1 | Refund Option (Return Line 37) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit**If the amount on Line 37 = 0, leave this field blank.** |
| Line | 56 | 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 | 56 | 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 | 56 | 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 | 56 | 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 | 58 | Position(s) | 17-25 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits)**If not applicable, leave blank.**  |
| Line | 58 | 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-540-2D Return** (Page 3) – continued |
| **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. **Punctuation and hyphens should be omitted.**  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 4 in Position 58.

 1 positioned on Line 61 in Position 80.

 1 positioned on Line 63 in Position 23.

**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 (62453) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |
| --- |
| **Printed Variable Data Fields – IT-540-2D Return** (Page 4) |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 8 | Position(s) | 71-77 | Numeric | 7 | Return Line 38 | Amount Owed: If Line 23 > Line 30, subtract Line 30 from Line 23.  |
| Line | 10 | Position(s) | 71-77 | Numeric | 7 | Return Line 39 | Additional Donation to Military Family Assistance Fund |
| Line | 12 | Position(s) | 71-77 | Numeric | 7 | Return Line 40 | Additional Donation to Coastal Protection and Restoration Fund |
| Line | 14 | Position(s) | 71-77 | Numeric | 7 | Return Line 41 | Additional Donation to Louisiana Food Bank Association |
| Line | 16 | Position(s) | 71-77 | Numeric | 7 | Return Line 42 | Interest – Interest Calculation worksheet, Line **5** |
| Line | 18 | Position(s) | 71-77 | Numeric | 7 | Return Line 43 | Delinquent Filing Penalty – Delinquent Filing Penalty Calculation worksheet, Line **3** |
| Line | 20 | Position(s) | 71-77 | Numeric | 7 | Return Line 44 | Delinquent Payment Penalty – Delinquent Payment Penalty Calculation worksheet, Line **7** |
| Line | 22 | Position(s) | 58 | Alpha | 1 | Farmer Indicator (Return Line 45) | 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 45 | Underpayment Penalty for Tax Due – See Form R-210R. |
| Line | 24 | Position(s) | 71-77 | Numeric | 7 | Return Line 46 | Balance Due Louisiana – Add Lines **38-45**. |
| Line | 36 | Position(s) | 27-29 | Numeric | 3 | Status of Return | Status of Return: Position 27: Mark “0” if Line **36** = 0. Mark “1” if Line **36** > 0. (Credit to 2024) Position 28: Mark “0” if Line **37** = 0. Mark “1” if Line **37** > 0. (Refund) Position 29: Mark “0” if Line **46** = 0. Mark “1” if Line **46** > 0. (Balance Due) Examples: If Line 37 is $200 and Lines 36 and 46 are zero, mark "010".  If Line 36 is $100, Line 37 is $200, and Line 46 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 **34** = 0. Mark “1” if Line **34** > 0. Position 27: Mark “0” if Line **39** = 0. Mark “1” if Line **39** > 0. Position 28: Mark “0” if Line **40** = 0. Mark “1” if Line **40** > 0. Position 29: Mark “0” if Line **41** = 0. Mark “1” if Line **41** > 0.Examples: If Lines 34, 40, and 41 are zero and Line 39 is $100, mark “0100”. If Line 34 is $100, Line 41 is $200, and Lines 39 and 41 are zero, mark “1001”. |
| Line | 56 | Position(s) | 69-78 | Alphanumeric | 10 | Preparer’s FEIN/ PTIN/SSN Louisiana Revenue Account Number | Preparer’s FEIN, PTIN, or SSN or Louisiana Revenue Account Number. 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) | 35-59 | Alphanumeric | 25 | LDR’s Mailing Address | If Line **46** = 0, print: PO BOX 3440If Line **46** > 0, print: PO BOX 3550  |
| Line | 60 | Position(s) | 35-59 | Alphanumeric | 25 | LDR’s Mailing City State ZIP | If Line **46** = 0, print: BATON ROUGE LA 70821-3440If Line **46** > 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 7 in Position 80.

 1 positioned on Line 14 in Position 59.

 1 positioned on Line 63 in Position 23.

 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 (62454) 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 |
| Line | 13 | Position(s) | 71-77 | Numeric | 7 | Schedule C, Line 1B | Credit for Taxes Paid to Other States – Form R-10606 |
| 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. |
| 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 **1B**, **2-5**.  |

**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 7 in Position 80.

 1 positioned on Line 63 in Position 23.

 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 (62455) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |
| --- |
| **Printed Variable Data Fields – IT-540-2D Schedule D** |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 14 | Position(s) | 71-77 | Numeric | 7 | Schedule D, Line 1 | Adjusted Overpayment – Return Line **33** |
| Line | 18 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 2 | Military Family Assistance Fund |
| Line | 20 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 3 | Coastal Protection and Restoration Fund |
| Line | 22 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 4 | START Program |
| Line | 24 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| Line | 26 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 6 | Louisiana Cancer Trust Fund |
| Line | 28 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 7 | Louisiana Pet Overpopulation Advisory Council |
| Line | 30 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 8 | Louisiana Food Bank Association |
| Line | 32 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| Line | 34 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| Line | 36 | Position(s) | 35-39 | Numeric | 5 | Schedule D, Line 11 | American Red Cross |
| Line | 18 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 12 | Louisiana National Guard Honor Guard for Military Funerals |
| Line | 20 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 13 | Louisiana State Troopers Charities, Inc |
| Line | 22 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 14 | Louisiana Coalition Against Domestic Violence |
| Line | 24 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 15 | Dreams Come True. Inc |
| Line | 26 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 16 | Sexual Trauma Awareness and Response (Star). |
| Line | 28 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 17 | Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker) |
| Line | 30 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 18 | Maddie’s Footprints |
| Line | 32 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 19 | University of New Orleans Foundation |
| Line | 34 | Position(s) | 73-77 | Numeric | 5 | Schedule D, Line 20 | Southeastern Louisiana University Foundation |
| **Printed Variable Data Fields – IT-540-2D Schedule D** – continued |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| **Line 36 Positions 73-77** | Numeric | **5** | Schedule D, Line 21 | Holden’s Hope |
| Line | 40 | Position(s) | 71-77 | Numeric | 7 | Schedule D, Line 22 | Total Donations – Add Lines **2** – 21. This amount cannot be greater than Line **1**. |

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

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

**Reference Points ():** 1 positioned on Line 4 in Position 6.

 1 positioned on Line 4 in Position 58.

 1 positioned on Line 39 in Position 49.

 1 positioned on Line 63 in Position 23.

 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 (62456) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |
| --- |
| **Printed Variable Data Fields – IT-540-2D Schedule E** |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 7 | Position(s) | 55 | Alpha | 1 | Negative AGI Indicator (Schedule E, Line 1) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. |
| Line | 7 | Position(s) | 69-77 | Numeric | 9 | Schedule E, Line 1 | Federal AGI—This field must be printed as a positive integer. If the Federal AGI is a loss, print the amount **without** a negative sign or parentheses and mark the negative AGI indicator to the left of the field. |
| Line | 9 | Position(s) | 69-77 | Numeric | 9 | Schedule E, Line 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 | Recapture of START K12 Contributions |
| 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 2D. |
| 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 | Exempt Income Add Lines 4A through 4G. |
| Line | 37 | Position(s) | 70-77 | Numeric | 8 | Schedule E, Line 5 | Louisiana Adjusted Gross Income-Subtract Line 5H from Line 3. |
| Line | 43 | Position(s) | 13-18 | Numeric | 6 | Louisiana State Employee Retirement Date – 02E | Louisiana State Employee Retirement Date – 02E (mmyyyy) |
| Line | 43 | Position(s) | 27-32 | Numeric | 6 | Louisiana State Employee Retirement Date Spouse – 02E | Louisiana State Employee Retirement Date – 02E(mmyyyy) |
| Line | 46 | Position(s) | 13-18 | Numeric | 6 | Louisiana State Teachers’ Retirement Date- 03E | Louisiana State Teachers’ Retirement Date- 03E(mmyyyy) |
| Line | 46 | Position(s) | 27-32 | Numeric | 6 | Louisiana State Teachers’ Retirement Date Spouse- 03E | Louisiana State Teachers’ Retirement Date Spouse- 03E(mmyyyy) |
| Line | 49 | Position(s) | 13-18 | Numeric | 6 | Federal Retirement Benefits Date-04E | Federal Retirement Benefits Date-04E(mmyyyy) |
| Line | 49 | Position(s) | 27-32 | Numeric | 6 | Federal Retirement Benefits Date Spouse-04E | Federal Retirement Benefits Date Spouse-04E(mmyyyy) |
| Line | 54 | Position(s) | 13-18 | Numeric | 6 | Other Retirement Benefits Date- 05E | Other Retirement Benefits Date - 05E(mmyyyy) |
| Line | 54 | Position(s) | 27-32 | Numeric | 6 | Other Retirement Benefits Date Spouse - 05E | Other Retirement Benefits Date Spouse- 05E(mmyyyy) |

**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 80.

 1 positioned on Line 37 in Position 48.

 1 positioned on Line 63 in Position 23.

 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 (62457) 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.**Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| 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.**Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| 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.**Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| 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 1-8. |

**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 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 7 in Position 80.**

 **1 positioned on Line 63 in Position 23.**

 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 (62458) 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 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 | 11 | 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 | 11 | Position(s) | 71-77 | Numeric | 7 | Schedule I, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| Line | 13 | 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 | 13 | Position(s) | 71-77 | Numeric | 7 | Schedule I, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| Line |  15  | 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 | 15 | Position(s) | 71-77 | Numeric | 7 | Schedule I, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| Line | 17 | 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 | 17 | 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 Schedule I** – continued |
| **Exact Placement on Grid** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| Line | 19 | 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 | 19 | Position(s) | 71-77 | Numeric | 7 | Schedule I, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| Line | 21 | 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 (4):** 1 positioned on Line 4 in Position 6.

 1 positioned on Line 7 in Position 80.

 1 positioned on Line 63 in Position 23.

 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 (62459) 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 2018 - 2022 – See Nonrefundable Child Care Credit worksheet. |
| Line | 18 | Position(s) | 74-77 | Numeric | 4 | Schedule J, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| Line | 19 | Position(s) | 28 | Numeric | 1 | Number of Qualified Dependents—5-Star(Schedule J, Line 4) | Number of dependents who attended a **5-star** facility | 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 **4-star** facility |
| Line | 19 | Position(s) | 42 | Numeric | 1 | Number of Qualified Dependents—3-Star(Schedule J, Line 4) | Number of dependents who attended a **3-star** facility |
| Line | 19 | Position(s) | 49 | Numeric | 1 | Number of Qualified Dependents—2-Star(Schedule J, Line 4) | Number of dependents who attended a **2-star** facility |
|  |  |
|  |
| **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 2018-2022 – See Nonrefundable School Readiness Creditworksheet. |
| 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 80.

 1 positioned on Line 63 in Position 23.

 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 (62460) 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 62450 for the 2023 Louisiana resident form (IT-540-2D).
	+ **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
	+ **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

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

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

**Example of 2-D Barcode:** T1<CR> (Header Version Number)

 9999<CR> (Developer Code)

 LA<CR> (Jurisdiction)

 6063<CR> (Description)

 0<CR> (Specification Version)

 1.0<CR> (Software Version)

 …

 …

 …

 \*EOD\*<CR>

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

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

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

|  |
| --- |
| 2-D Barcode Sample |

**2-D Barcode Fields for Form 2023 IT-540-2D**

|  |
| --- |
| **Header Information** |
| **Field****No.** | **Field Type** | **Field****Length** | **Field Name** | **Comments** |
| 1 | Alphanumeric | 2 | Header Version | Value is **T1**. |
| 2 | Numeric | 4 | Developer Code | 4-digit code used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below  |
| 3 | Alpha | 2 | Jurisdiction | Value is **LA**. |
| 4 | Numeric | 5 | Description | Value is **62450**. |
| 5 | Numeric | 1 | Specification Version | Value is **0**. |
| 6 | Alphanumeric | 10 | Software/Form Version | Vendor-defined version number that reflects the software and form revision used to produce the barcode. |
| **Government Specific Data** |  |
| **IT-540-2D Return** (Page 1) |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 7 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above |
| 8 | Numeric | 9 | Primary Social Security Number | Primary Taxpayer’s Social Security Number (no dashes, hyphens, parentheses, or special characters) |
| 9 | Numeric | 9 | Secondary Social Security Number | Spouse’s Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for both filing statuses of **married filing jointly** and **married filing separately**. If not applicable, leave blank. |
| 10 | Alphanumeric | 25 | Primary Taxpayer’s First Name | Primary taxpayer’s first name |
| 11 | Alphanumeric | 1 | Primary Taxpayer’s Middle Initial | Primary taxpayer’s middle initial |
| 12 | Alphanumeric | 25 | Primary Taxpayer’s Last Name | Primary taxpayer’s last name |
| 13 | Alphanumeric | 3 | Primary Taxpayer’s Name Suffix | Primary taxpayer’s name suffix |
| 14 | Alphanumeric | 25 | Secondary Taxpayer’s First Name | Spouse’s first name | Provide only if the return is a joint return. Otherwise, leave blank. |
| 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 (use postal abbreviations such as APT, STE, FL, RM) |
| 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 | Telephone Number | Telephone Number |
| 25 | Numeric | 25 | Foreign Nation | If not United States(do not abbreviate) |
| 26 | Numeric | 8 | Taxable Period | Taxable Period (mmddyyyy) – Example: **12312023** |
| 27 | Numeric | 5 | Form ID Number | Form ID Number -- **62450** |
| 28 | Binary | 1 | Name Change Indicator | Mark “1” if name has changed.Mark “0” if not applicable. |
| **Government Specific Data** (continued) |  |
| **IT-540-2D Return** (Page 1) – continued  |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 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 | Numeric | 8 | Taxpayer’s Date of Birth | Format must be mmddyyyy. No punctuation allowed. |
| 35 | Numeric | 8 | Spouse’s Date of Birth |
| 36 | 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 Surviving Spouse |
| 37 | Binary | 1 | Self Exemption – 65 or over | Mark “1” for “Yourself - 65 or older”.Mark “0” if not applicable. | **NOTE:** Fields for the exemptions **“Yourself”** and **“Spouse”**have been purposely omitted from the 2-D barcode layout. |
| 38 | Binary | 1 | Self Exemption – Blind | Mark “1” for “Yourself - Blind”.Mark “0” if not applicable. |
| 39 | Binary | 1 | Self Exemption – Qualifying Surviving Spouse | Mark “1” for “Yourself – Qualifying Surviving Spouse”.Mark “0” if not applicable. |
| 40 | Binary | 1 | Spouse Exemption – 65 or over | Mark “1” for “Spouse - 65 or older”.Mark “0” if not applicable. |
| 41 | Binary | 1 | Spouse Exemption – Blind | Mark “1” for “Spouse - Blind”.Mark “0” if not applicable. |
| 42 | Numeric | 2 | Dependents | Line 6C, total number of dependents |
| 43 | Numeric | 2 | Exemptions | Line 6D, Exemptions claimed –Total of Line 6A, 6B, and 6C. |
| 44 | Numeric | 2 | Dependents for Deduction for Certain Adoptions | Line 6E, Dependents for Deduction for Certain Adoptions |
| 45 | Numeric | 2 | Total Exemptions | Line 6F, Total Exemptions- Subtract Line 6E from Line 6D |
| **IT-540-2D Return** (Page 2) |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 46 | 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. |
| 47 | Binary | 1 | Federal Return Not Required Indicator | Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **12** must be left blank and Line **12** must be "0.")Mark "0" if federal return is required.  |
| 48 | Binary | 1 | Schedule E Indicator | Mark “1” if Schedule E is utilized. Mark “0” if not applicable. |
| 49 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) |
| 50 | Numeric | 7 | Return Line 8A | Federal Itemized Deductions |
| 51 | Numeric | 7 | Return Line 8B | Federal Itemized Deductions for Medical and Dental Expenses |
| 52 | Numeric | 5 | Return Line 8C | Federal Standard Deduction |
| 53 | Numeric | 7 | Return Line 8D | Excess Federal Itemized Deductions-Subtract Line 8C from Line 8B |
| 54 | Numeric | 9 | Return Line 9 | Your Louisiana Tax Table Income- Subtract Line 8D from Line 7. If less than zero, enter “0.” Use this figure to find your tax in the tax tables. |
| 55 | Numeric | 8 | Return Line 10 | Your Louisiana Income Tax -Enter the amount from the tax table that corresponds with your filing status |
| 56 | Numeric | 8 | Return Line 11  | Nonrefundable Priority 1 Credits – Schedule C, Line **6**. |
| 57 | Numeric | 8 | Return Line 12 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line **11** from Line **10**. If result is less than zero, or you are not required to file a federal return, enter zero “0”. |
| 58 | Numeric | 4 | Return Line 13 | Louisiana Refundable Child Care Credit , Line 3 |
| 59 | Numeric | 4 | Return Line 13A | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line 3 |
| 60 | Numeric | 4 | Return Line 13B | Refundable Child Care Credit worksheet, Line **6** |
| 61 | Numeric | 5 | Return Line 14 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet |
| 62 | Numeric | 1 | Number of Qualified Dependents—5-Star(Return Line 14) | Number of qualified dependents who attended a **5-star** facility |
| 63 | Numeric | 1 | Number of Qualified Dependents—4-Star(Return Line 14) | Number of qualified dependents who attended a **4-star** facility |
| 64 | Numeric | 1 | Number of Qualified Dependents—3-Star(Return Line 14) | Number of qualified dependents who attended a **3-star** facility |
| 65 | Numeric | 1 | Number of Qualified Dependents—2-Star(Return Line 14) | Number of qualified dependents who attended a **2-star** facility |
| 66 | Numeric | 3 | Return Line 15 | Earned Income Credit – Louisiana Earned Income Credit worksheet, Line **3** |
| 67 | Numeric | 7 | Return Line 16 | Other Refundable Priority 2 Credits – Schedule F, Line **9** |
| 68 | Numeric | 7 | Return Line 17 | Total Refundable Priority 2 Credits – Add Lines **13** and **14** through **16**. (Do not include amounts on Lines **13A** and **13B**.) |
| **Government Specific Data** (continued) |  |
| **IT-540-2D Return** (Page 2) – continued  |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 69 | Numeric | 8 | Return Line 18 | Tax Liability after Refundable Priority 2 Credits: |
| 70 | Numeric | 7 | Return Line 19 | Overpayment after Refundable Priority 2 Credits: |
| 71 | Numeric | 8 | Return Line 20 | Nonrefundable Priority 3 Credits – Schedule J, Line **16** |
| 72 | Numeric | 8 | Return Line 21 | Adjusted Louisiana Income Tax – Subtract Line **20** from Line **18**.  |
| **IT-540-2D Return** (Page 3) |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 73 | Binary | 1 |  No Consumer Use Tax Indicator (Return Line 22A) | No Consumer Use Tax (must be “1” or “0”): Mark “1” if no use tax is due. Mark “0” if not applicable |
| 74 | Binary | 1 | Amount Consumer Use Tax Worksheet Indicator (Return Line 22A) | 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. |
| 75 | Numeric | 8 | Return Line 22A | Consumer Use Tax  |
| 76 | Binary | 1 | Electric and Hybrid Vehicle Road Usage- No usage fee due (Return Line 22B) | No usage fee due (must be “1” or “0”): Mark “1” if no usage fee due. Mark “0” if not applicable. |
| 77 | Binary | 1 | Electric and Hybrid Vehicle Road Usage- Amount from Form R-19000 (Return Line 22B) | Amount from Form R-19000(must be “1” or “0”): Mark “1” if amount from Form R- 19000. Mark “0” if not applicable. |
| 78 | Numeric | 8 | Return Line 22 B | Electric and Hybrid Vehicle Road Usage Fee |
| 79 | Numeric | 8 | Return Line 23 | Total Income Tax and Consumer Use Tax – Add Lines **21, 22A** and **22B**. |
| 80 | Numeric | 7 | Return Line 24 | Overpayment after Refundable Priority 2 Credits – Amount from Line **19** |
| 81 | Numeric | 7 | Return Line 25 | Refundable Priority 4 Credits – Schedule I, Line **6** |
| 82 | Numeric | 7 | Return Line 26 | Louisiana Tax Withheld for **2023-** Attach Forms W-2 and 1099 |
| 83 | Numeric | 7 | Return Line 27 | Credit Carried Forward from **2022** |
| 84 | Numeric | 7 | Return Line 28 | Amount of Estimated Payments for **2023** |
| 85 | Numeric | 7 | Return Line 29 | Amount Paid with Extension Request |
| 86 | Numeric | 7 | Return Line 30 | Total Refundable Tax Credits and Payments – Add Lines **24** – **29**. |
| 87 | Numeric | 7 | Return Line 31 | Overpayment:- If Line **30** > Line **23**, subtract Line **23** from Line **30**  |
| 88 | Binary | 1 | Farmer Indicator (Return Line 32) | Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line **32**.  Mark “0” if not applicable.  |
| 89 | Numeric | 7 | Return Line 32 | Underpayment Penalty for Estimated Tax – See Form R-210R. |
| 90 | Numeric | 7 | Return Line 33 | Adjusted Overpayment: If Line 31 is greater than Line 32, subtract Line 32 from Line 31 and enter the balance on Line 33. If Line 32 is greater than Line 31, subtract Line 31 from Line 32, and enter the balance on Line 38. |
| 91 | Numeric | 7 | Return Line 34 | Total Donations – Schedule D, Line 22 |
| 92 | Numeric | 7 | Return Line 35 | Subtotal – Subtract Line **34** from Line **33**. This amount of overpayment is available for credit or refund. |
| **Government Specific Data** (continued) |  |
| **IT-540-2D Return** (Page 3) – continued  |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 93 | Numeric | 7 | Return Line 36 | Amount of Overpayment Credited to **2024** |
| 94 | Numeric | 1 | Refund Option (Return Line 37) | Mark the appropriate number for the refund option that the taxpayer selects: 2 = Paper check 3 = Direct deposit**If the amount on Line 37 = 0, leave this field blank.** |
| 95 | Numeric | 7 | Return Line 37 | Amount to be Refunded – Subtract Line **36** from Line **35**. |
| 96 | 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.**  |
| 97 | 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.**  |
| 98 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits)**If not applicable, leave blank.**  |
| 99 | Numeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters)**If not applicable, leave blank.**  |
| **IT-540-2D Return** (Page 4) |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 100 | Numeric | 7 | Return Line 38 | Amount Owed:* If Line 23 is greater than Line 30, subtract Line 30 from Line 23.
 |
| 101 | Numeric | 7 | Return Line 39 | Additional Donation to Military Family Assistance Fund |
| 102 | Numeric | 7 | Return Line 40 | Additional Donation to Coastal Protection and Restoration Fund |
| 103 | Numeric | 7 | Return Line 41 | Additional Donation to Louisiana Food Bank Association |
| 104 | Numeric | 7 | Return Line 42 | Interest - From the Interest Calculation Worksheet, Line 5.  |
| 105 | Numeric | 7 | Return Line 43 | Delinquent Filing Penalty – From the Delinquent Filing Penalty Calculation Worksheet, Line 3 |
| 106 | Numeric | 7 | Return Line 44 | Delinquent Payment Penalty - From Delinquent Payment Penalty Calculation Worksheet, Line 7 |
| 107 | Binary | 1 | Farmer Indicator (Return Line 45) | Farmer Indicator Box for Underpayment Penalty: Mark “1” if farmer indicator box is marked on Line **46**.  Mark “0” if not applicable.  |
| 108 | Numeric | 7 | Return Line 45 | Underpayment Penalty for Tax Due – See Form R-210R. |
| 109 | Numeric | 7 | Return Line 46 | Balance Due Louisiana – Add Lines **38** – **45**. |
| **Government Specific Data** (continued) |  |
| **IT-540-2D Return** (Page 4) – continued  |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 110 | Numeric | 3 | Status of Return | Status of Return: 1st Digit: Mark “0” if Line **36** = 0. Mark “1” if Line **36** > 0. (Credit to 2024) 2nd Digit: Mark “0” if Line **37** = 0. Mark “1” if Line **37** > 0. (Refund) 3rd Digit: Mark “0” if Line **46** = 0. Mark “1” if Line **46** > 0. (Balance Due)Examples: If Line 37 is $200 and Lines 36 and 46 are zero, mark "010".  If Line 36 is $100, Line 37 is $200, and Line 46 is zero, mark "110". |
| 111 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified): 1st Digit: Mark “0” if Line **34** = 0. Mark “1” if Line **34** > 0. 2nd Digit: Mark “0” if Line **39** = 0. Mark “1” if Line **39** > 0. 3rd Digit: Mark “0” if Line **40** = 0. Mark “1” if Line **40** > 0. 4th Digit: Mark “0” if Line **41** = 0. Mark “1” if Line **41** > 0. Examples: If Lines 34, 40, and 41 are zero and Line 39 is $100, mark “0100”. If Line 34 is $100, Line 41 is $200, and Lines 39 and 40 are zero, mark “1001”. |
| 112 | Alphanumeric | 10 | Preparer’s SSN / PTIN / FEIN/Revenue Account Number | Preparer’s SSN, PTIN, or FEIN (no hyphens). If not applicable, leave blank. |
| 113 | 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** |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| **Government Specific Data** (continued) |
| 114 | Numeric | 7 | Schedule C, Line 1A | Net Tax Liability Paid to Other States – Form R-10606 |
| 115 | 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** |
| 116 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 2) | Enter 3-character credit code. |
| 117 | Numeric | 7 | Schedule C, Line 2 | Enter amount of credit allowed. See instructions. |
| 118 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 3) | Enter 3-character credit code. |
| 119 | Numeric | 7 | Schedule C, Line 3 | Enter amount of credit allowed. See instructions. |
| 120 | Numeric | 3 | (Nonrefundable Priority 1 Credit Code Schedule C, Line 4) | Enter 3-character credit code. |
| 121 | Numeric | 7 | Schedule C Line 4 | Enter amount of credit allowed. See instructions. |
| 122 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C, Line 5) | Enter 3-character credit code. |
| 123 | Numeric | 7 | Schedule C, Line 5 | Enter amount of credit allowed. See instructions. |
| 124 | Numeric | 7 | Schedule C, Line 6 | Total Nonrefundable Priority 1 Credits – Add Lines **1B**, **2 - 5**.  |
| **IT-540-2D Schedule D** |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 125 | Numeric | 7 | Schedule D, Line 1 | Adjusted Overpayment – Return Line **33** |
| 126 | Numeric | 5 | Schedule D, Line 2 | Military Family Assistance Fund |
| 127 | Numeric | 5 | Schedule D, Line 3 | Coastal Protection and Restoration Fund |
| 128 | Numeric | 5 | Schedule D, Line 4 | START Program |
| 129 | Numeric | 5 | Schedule D, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund |
| 130 | Numeric | 5 | Schedule D, Line 6 | Louisiana Cancer Trust Fund |
| 131 | Numeric | 5 | Schedule D, Line 7 | Louisiana Pet Overpopulation Advisory Council |
| 132 | Numeric | 5 | Schedule D, Line 8 | Louisiana Food Bank Association |
| 133 | Numeric | 5 | Schedule D, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana |
| 134 | Numeric | 5 | Schedule D, Line 10 | Louisiana Association of United Ways / LA 2-1-1 |
| 135 | Numeric | 5 | Schedule D, Line 11 | American Red Cross |
| 136 | Numeric | 5 | Schedule D, Line 12 | Louisiana National Guard Honor Guard for Military Funerals |
| 137 | Numeric | 5 | Schedule D, Line 13 | Louisiana State Troopers Charities, Inc. |
| 138 | Numeric | 5 | Schedule D, Line 14 | Louisiana Coalition Against Domestic Violence |
| 139 | Numeric | 5 | Schedule D, Line 15 | Dreams Come True, Inc |
| 140 | Numeric | 5 | Schedule D, Line 16 | Sexual Trauma Awareness and Response (STAR) |
| 141 | Numeric | 5 | Schedule D, Line 17 | Louisiana State University Agricultural Center Grant Walker Educational Center |
| 142 | Numeric | 5 | Schedule D, Line 18 | Maddie’s Footprints |
| 143 | Numeric | 5 | Schedule D, Line 19 | University of New Orleans Foundation |
| **Government Specific Data** (continued) |
| **IT-540-2D Schedule E** |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 144 | Numeric | 5 | Schedule D, Line 20 | Southeastern Louisiana University Foundation |
| 145 | Numeric | 5 | Schedule D, Line 21 | Holden’s Hope |
| 146 | Numeric | 7 | Schedule D, Line 22 | Total Donations –This amount cannot be more than Line **1**. Add Lines **2** – 21. Also, enter this amount on Form IT-540, Line 34. |
| 147 | Binary | 1 |  | Negative Indicator Box for Federal AGI: Mark “1” if negative AGI indicator box is marked on Line **1**.  Mark “0” if not applicable. |
| 148 | Numeric | 9 | Schedule E, Line 1 | Federal AGI— Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero This field must be a positive integer. If the Federal AGI is a loss, enter the amount **with** a negative sign.  |
| 149 | Numeric | 9 | Schedule E, Line 2A | Interest and Dividend Income from Other States and their political subdivisions. |
| 150 | Numeric | 9 | Schedule E, Line 2B | Recapture of START Contributions |
| 151 | Numeric | 9 | Schedule E, Line 2C | Recapture of START K12 Contributions |
| 152 | Numeric | 9 | Schedule E, Line 2D | Add Back of Pass Through Entity Loss |
| 153 | Numeric | 9 | Schedule E, Line 3 | Total – Add Lines 1, 2A, 2B, 2C, and 2D. |
| 154 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4A) | Enter 3-character exempt code.  |
| 155 | Numeric | 7 | Schedule E, Line 4A | Exempt Income, Line 4A |
| 156 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4B) | Enter 3-character exempt code.  |
| 157 | Numeric | 7 | Schedule E, Line 4B  | Exempt Income, Line 4B |
| 158 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4C) | Enter 3-character exempt code.  |
| 159 | Numeric | 7 | Schedule E, Line 4C | Exempt Income, Line 4C |
| 160 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4D) | Enter 3-character exempt code.  |
| 161 | Numeric | 7 | Schedule E, Line 4D | Exempt Income, Line 4D |
| 162 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4E) | Enter 3-character exempt code.  |
| 163 | Numeric | 7 | Schedule E, Line 4E  | Exempt Income, Line 4E |
| 164 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4F) | Enter 3-character exempt code.  |
| 165 | Numeric | 7 | Schedule E, Line 4F | Exempt Income, Line 4F |
| 166 | Alphanumeric | 3 | Exempt Income Code (Schedule E, Line 4G) | Enter 3-character exempt code.  |
| 167 | Numeric | 7 | Schedule E, Line 4G | Exempt Income, Line 4G |
| 168 | Numeric | 7 | Schedule E, Line 4H | Exempt Income before Applicable Federal Tax – Add Lines 4A – 4G. |
| 169 | Numeric | 8 | Schedule E, Line 5 | Louisiana AGI – Subtract Line 4H from Line 3. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating Schedule E was used. |
| 170 | Numeric | 6 | Louisiana State Employee Retirement Date – 02E | Louisiana State Employee Retirement Date – 02E |
| 171 | Numeric | 6 | Louisiana State Employee Retirement Date Spouse – 02E | Louisiana State Employee Retirement Date Spouse – 02E |
| 172 | Numeric | 6 | Louisiana State Teachers’ Retirement Date- 03E | Louisiana State Teachers’ Retirement Date- 03E |
| 173 | Numeric | 6 | Louisiana State Teachers’ Retirement Date -03E  | Louisiana State Teachers’ Retirement Date Spouse- 03E |
| 174 | Numeric | 6 | Federal Retirement Benefits Date-04E | Federal Retirement Benefits Date-04E |
| 175 | Numeric | 6 | Federal Retirement Benefits Date Spouse -04E | Federal Retirement Benefits Date Spouse-04E |
| 176 | Numeric | 6 | Other Retirement Benefits Date- 05E | Other Retirement Benefits Date- 05E |
| 177 | Numeric | 6 | Other Retirement Benefits Date Spouse - 05E | Other Retirement Benefits Date Spouse - 05E |
| **IT-540-2D Schedule F**  |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 178 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 1) | Enter 3-character credit code. |
| 179 | Numeric | 7 | Schedule F, Line 1 | Enter amount of credit allowed. See instructions. |
| 180 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 2) | Enter 3-character credit code. |
| 181 | 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** |
| 182 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 3) | Enter 3-character credit code. |
| 183 | Numeric | 7 | Schedule F, Line 3 | Enter amount of credit allowed. See instructions. |
| 184 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 4) | Enter 3-character credit code. |
| 185 | Numeric | 7 | Schedule F, Line 4 | Enter amount of credit allowed. See instructions. |
| 186 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F, Line 5) | Enter 3-character credit code. |
| 187 | Numeric | 7 | Schedule F, Line 5 | Enter amount of credit allowed. See instructions. |
| 188 | Numeric | 9 | Schedule F, Line 5A | School Readiness Credit Facility License Number |
| 189 | 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”.** |
| 190 | Numeric | 7 | Schedule F, Line 6 | Enter amount of credit allowed. See instructions. |
| 191 | Alphanumeric | 26 | Schedule F, Line 6A | Enter the LDR State Certification Number from Form R-6135. |
| 192 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 7) | Enter 3-character credit code.**Note: Currently, the only valid code is “62F”.** |
| 193 | Numeric | 7 | Schedule F, Line 7 | Enter amount of credit allowed. See instructions. |
| 194 | Alphanumeric | 26 | Schedule F, Line 7A | Enter the LDR State Certification Number from Form R-6135. |
| 195 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F, Line 8) | Enter 3-character credit code.**Note: Currently, the only valid code is “62F”.** |
| 196 | Numeric | 7 | Schedule F, Line 8 | Enter amount of credit allowed. See instructions. |
| 197 | Alphanumeric | 26 | Schedule F, Line 8A | Enter the LDR State Certification Number from Form R-6135. |
| 198 | Numeric | 7 | Schedule F, Line 9 | Total Refundable Priority 2 Credits – Add Lines 1 – 8. Also, enter this amount on Form IT-540, Line 16 |
| **IT-540-2D Schedule I** |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 199 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 1) | Enter 3-character credit code. |
| 200 | Numeric | 7 | Schedule I, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| 201 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 2) | Enter 3-character credit code. |
| 202 | Numeric | 7 | Schedule I, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| 203 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 3) | Enter 3-character credit code. |
| 204 | Numeric | 7 | Schedule I, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| **Government Specific Data** (continued) |  |
| **IT-540-2D Schedule I** – continued |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 205 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 4) | Enter 3-character credit code. |
| 206 | Numeric | 7 | Schedule I, Line 4 | Enter amount of credit allowed. See Form R-10610. |
| 207 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I, Line 5) | Enter 3-character credit code. |
| 208 | Numeric | 7 | Schedule I, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| 209 | Numeric | 7 | Schedule I, Line 6 | Total Refundable Priority 4 Credits – Add Lines **1** – **5**. Enter the result here and on Form IT-540, Line 25. |
| **IT-540-2D Schedule J** |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 210 | Numeric | 4 | Schedule J, Line 1 | Federal Child Care Credit |
| 211 | Numeric | 4 | Schedule J, Line 2 | 2023 Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. |
| 212 | Numeric | 4 | Schedule J, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward from 2018 - 2022 – See Nonrefundable Child Care Credit worksheet. |
| 213 | Numeric | 4 | Schedule J, Line 4 | 2023 Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. |
| 214 | Numeric | 1 | Number of Qualified Dependents—5-Star(Schedule J, Line 4) | Number of qualified dependents who attended a **5-star** facility |
| 215 | Numeric | 1 | Number of Qualified Dependents—4-Star(Schedule J, Line 4) | Number of qualified dependents who attended a **4-star** facility |
| 216 | Numeric | 1 | Number of Qualified Dependents—3-Star(Schedule J, Line 4) | Number of qualified dependents who attended a **3-star** facility |
| 217 | Numeric | 1 | Number of Qualified Dependents—2-Star(Schedule J, Line 4) | Number of qualified dependents who attended a **2-star** facility |
| 218 | Numeric | 4 | Schedule J, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward from 2018- 2022 – See Nonrefundable School Readiness Credit worksheet. |
| **Government Specific Data** (continued) |
| **IT-540-2D Schedule J** – continued |
| **Field****No.** | **Field Type** | **Max.****Field Length** | **Field Name** | **Comments** |
| 219 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 6) | Enter 3-character credit code. |
| 220 | Numeric | 7 | Schedule J, Line 6 | Enter amount of credit allowed. See instructions. |
| 221 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 7) | Enter 3-character credit code. |
| 222 | Numeric | 7 | Schedule J, Line 7 | Enter amount of credit allowed. See instructions. |
| 223 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 8) | Enter 3-character credit code. |
| 224 | Numeric | 7 | Schedule J, Line 8 | Enter amount of credit allowed. See instructions. |
| 225 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 9) | Enter 3-character credit code. |
| 226 | Numeric | 7 | Schedule J, Line 9 | Enter amount of credit allowed. See instructions. |
| 227 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 10) | Enter 3-character credit code. |
| 228 | Numeric | 7 | Schedule J, Line 10 | Enter amount of credit allowed. See instructions. |
| 229 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J, Line 11) | Enter 3-character credit code. |
| 230 | Numeric | 7 | Schedule J, Line 11 | Enter amount of credit allowed. See instructions. |
| 231 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 12) | Enter 3-character credit code. |
| 232 | Numeric | 8 | Schedule J, Line 12 | Enter amount of credit allowed. See instructions. |
| 233 | Alphanumeric | 26 | Schedule J, Line 12A | Enter the LDR State Certification Number from Form R-6135. |
| 234 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 13) | Enter 3-character credit code. |
| 235 | Numeric | 8 | Schedule J, Line 13 | Enter amount of credit allowed. See instructions. |
| 236 | Alphanumeric | 26 | Schedule J, Line 13A | Enter the LDR State Certification Number from Form R-6135. |
| 237 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 14) | Enter 3-character credit code. |
| 238 | Numeric | 8 | Schedule J, Line 14 | Enter amount of credit allowed. See instructions. |
| 239 | Alphanumeric | 26 | Schedule J, Line 14A | Enter the LDR State Certification Number from Form R-6135. |
| 240 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J, Line 15) | Enter 3-character credit code. |
| 241 | Numeric | 8 | Schedule J, Line 15 | Enter amount of credit allowed. See instructions. |
| 242 | Alphanumeric | 26 | Schedule J, Line 15A | Enter the LDR State Certification Number from Form R-6135. |
| 243 | Numeric | 8 | Schedule J, Line 16 | Total Nonrefundable Priority 3 Credits – Add Lines **2** – **15**. Also, enter this amount on Form IT-540 Line 20. |
| **IT-540-2D Louisiana Refundable Child Care Credit Worksheet** |
| 244 | Numeric | 8 | Facility License Number | Facility License Number |
| 245 | Numeric | 8 | Facility License Number | Facility License Number |
| 246 | Numeric | 8 | Facility License Number | Facility License Number |
| 247 | Numeric | 8 | Facility License Number | Facility License Number |
| 248 | Numeric | 8 | Facility License Number | Facility License Number |
| 249 | Numeric | 8 | Qualified expenses you incurred and paid in 2023 | Qualified expenses you incurred and paid in 2023 for person listed in column F |
| **Government Specific Data** (continued) |
| 250 | Numeric | 8 | Qualified expenses you incurred and paid in 2023 | Qualified expenses you incurred and paid in 2023 for person listed in column F |
| 251 | Numeric | 8 | Qualified expenses you incurred and paid in 2023 | Qualified expenses you incurred and paid in 2023 for person listed in column F |
| 252 | Numeric | 8 | Qualified expenses you incurred and paid in 2023 | Qualified expenses you incurred and paid in 2023 for person listed in column F |
| 253 | Numeric | 8 | Qualified expenses you incurred and paid in 2023 | Qualified expenses you incurred and paid in 2023 for person listed in column F |
| 254 | Numeric | 8 | Line 4 | Enter your earned income. See the definitions in the instructions. |
| 255 | Numeric | 8 | Line 5 | If married filing jointly, enter your spouse’s earned income (if your spouse was a student or was disabled see IRS Publication 503). All other filing statuses, enter the amount from Line 4. |
| **Trailer** |  |
| 256 | Indicates the end of the data file. Value is **\*EOD\***. |

Testing of Form IT-540-2D will begin **ASAP**. Test submissions should be sent by email to LaSubstitute.VendorInquiries@la.gov .

If someone would like to mail the test submission, please see the address below.

**Attention: Shanna Kelly**

**Business Services Division**

Louisiana Department of Revenue

617 N. Third St.

Baton Rouge, LA 70802-5428