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**2023 IT-540B-2D**

**Specifications and Test Scenarios**

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| --- | --- |
| cid:image001.png@01D8EDE3.986785B0 | **Specifications and Test Scenarios for**  **Form IT-540B-2D (2023)** |

|  |
| --- |
| Differences between this document and last year’s final version are marked as follows:  Changes |

**General Requirements**

The 2023 Louisiana Nonresident Individual Income Tax Return (IT-540B) is a scannable form processed on high-speed scanners. All substitute returns (IT-540B-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 23 of this document and a **2-D barcode** as specified on Pages 24 through 38 of this document. All 4 pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer(s) for proper processing. Please note it is critical that all 4 pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of the taxpayer(s) on the substitute form must be original.

**Software Developer Identification Number:** Each software developer who develops a substitute of Form IT‑540B, must have a four-digit software developer’s identification number approved by the Louisiana Department of Revenue. This number remains the same each year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to 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 user should be instructed on the minimum requirements.

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

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

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

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

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

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

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

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

IT-540B-2D Return, Page 1 62481

IT-540B-2D Return, Page 2 62482

IT-540B-2D Return, Page 3 62483

IT-540B-2D Return, Page 4 62484

IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet 62469

IT-540B-2D Schedule C-NR 62485

IT-540B-2D Schedule D-NR 62486

IT-540B-2D Schedule F-NR 62487

IT-540B-2D Schedule I-NR 62488

IT-540B-2D Schedule J-NR (Page 1) 62489

IT-540B-2D Schedule J-NR (Page 2) 62490

IT-540B-2D School Expense Deduction Worksheet 62476

IT-540B-2D Refundable Child Care Credit Worksheet 62477

IT-540B-2D Refundable School Readiness Credit Worksheet 62478

IT-540B-2D Nonrefundable Child Care Credit Worksheet………………62479

IT-540B-2D Nonrefundable School Readiness Credit Worksheet……..62480

**Registration Marks:** Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 4, 6, 8, 10, 13, 1, 15, 16, 17, 18, 19, 20 this document. These marks must be printed as follows:

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

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

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

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

IT-540B-2D Return, Page 1 62481

IT-540B-2D Return, Page 2 62482

IT-540B-2D Return, Page 3 62483

IT-540B-2D Return, Page 4 62484

IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet 62469

IT-540B-2D Schedule C-NR 62485

IT-540B-2D Schedule D-NR 62486

IT-540B-2D Schedule F-NR 62487

IT-540B-2D Schedule I-NR 62488

IT-540B-2D Schedule J-NR (Page 1) 62489

IT-540B-2D Schedule J-NR (Page 2) 62490

IT-540B-2D School Expense Deduction Worksheet 62476

IT-540B-2D Refundable Child Care Credit Worksheet 62477

IT-540B-2D Refundable School Readiness Credit Worksheet 62478

IT-540B-2D Nonrefundable Child Care Credit Worksheet………………62479

IT-540B-2D Nonrefundable School Readiness Credit Worksheet……..62480

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

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

2023 Nonresident and Part-Year Resident (NPR) Worksheet

2023 Louisiana School Expense Deduction Worksheet

2023 Louisiana Refundable Child Care Credit Worksheet

2023 Louisiana Refundable School Readiness Credit Worksheet

2023 Louisiana Nonrefundable School Readiness Credit Worksheet

If any portion of any of the above listed worksheet pages is utilized, then that page should be submitted with the return. Please note there are other worksheets contained in the instructions for completing Form IT-540B; however, those worksheets are only for aiding in the accurate completion of the form and should not be submitted. The following specifications apply to all 5 worksheet pages listed above:

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

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

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

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

**Worksheet Doc ID No.**

IT-540B-2D Nonresident and Part-Year Resident (NPR) Worksheet 62469

IT-540B-2D School Expense Deduction Worksheet 62476

IT-540B-2D Refundable Child Care Credit Worksheet 62477

IT-540B-2D Refundable School Readiness Credit Worksheet 62478

IT-540B-2D Nonrefundable Child Care Credit Worksheet………………62479

IT-540B-2D Nonrefundable School Readiness Credit Worksheet…… 62480

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

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

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

**Reference Points (6):** 1 positioned on Line 20 in Position 6

1 positioned on Line 20 in Position 80

1 positioned on Line 34 in Position 25

1 positioned on Line 57 in Position 6

1 positioned on Line 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 (62481) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 1) | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 4 | Position(s) | 77-80 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) preapproved by LDR |
| Line | 8 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | The social security numbers **must** appear in the same order as on the federal return. No punctuation allowed. The spouse’s social security number **must** be provided if the filing status is married filing joint. If not, leave blank. |
| Line | 10 | Position(s) | 72-80 | Numeric | 9 | Secondary Social Security Number |
| Line | 8 | Position(s) | 15-57 | Alpha | 43 | Primary Taxpayer’s Name (First MI Last Suffix) | Include the middle initial and suffix if applicable. |
| Line | 10 | Position(s) | 15-57 | Alpha | 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) | 15-36 | Alphanumeric | 31 | Taxpayer’s Mailing Address | This is a required field. Use “GENERAL DELIVERY” as the default. |
| Line | 12 | Position(s) | 38-43 | Alphanumeric | 6 | Taxpayer’s Mailing Address | Unit Type – Use Postal Abbreviation |
| Line | 12 | Position(s) | 45-49 | Alphanumeric | 6 | Taxpayer’s Mailing Address | Number |
| Line | 14 | Position(s) | 15-39 | Alphanumeric | 25 | Taxpayer’s Mailing City | City (mailing address) |
| Line | 14 | Position(s) | 41-42 | Alpha | 2 | Taxpayer’s Mailing State | State (mailing address) |
| Line | 14 | Position(s) | 44-53 | Numeric | 10 | Taxpayer’s Mailing ZIP Code | ZIP Code (mailing address) – A hyphen ( - ) is allowed for a ZIP+4 Code. Example: 70802-5428 |
| Line | 14 | Position(s) | 62-79 | Numeric | 10 | Telephone Number | Telephone Number |
| Line | 16 | Position(s) | 15-57 | Alphanumeric | 43 | Foreign Nation | If not United States ( do not abbreviate) |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 1) – continued | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 6 | Position(s) | 12 | Alpha | 1 | Name Change Indicator | 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 |
| Line | 18 | Position(s) | 18 | Alpha | 1 | MSRA (Military Spouses Residency Relief Act) Indicator |
| Line | 18 | Position(s) | 29 | Alpha | 1 | Nonresident Return |
| Line | 20 | Position(s) | 18 | Alpha | 1 | Nonresident Professional Athlete |
| Line | 20 | Position(s) | 29 | Alpha | 1 | Part- Year Resident Return |
| Line | 20 | Position(s) | 37-44 | Numeric | 8 | Taxpayer’s Date of Birth | Format must be mmddyyyy. No punctuation allowed. |
| Line | 20 | Position(s) | 57-64 | Numeric | 8 | Spouse’s Date of Birth |
| Line | 27 | Position(s) | 10 | Numeric | 1 | Filing Status | Mark the appropriate number for the filing status:  1 = Single  2 = Married filing jointly  3 = Married filing separately  4 = Head of household  5 = Qualifying Surviving Spouse |
| Line | 24 | Position(s) | 44 | Alpha | 1 | Self Exemption | Hardcode an “X” (uppercase) in the specified position. This exemption must be claimed. |
| Line | 24 | Position(s) | 52 | Alpha | 1 | Self Exemption – 65 or over | 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 | 24 | Position(s) | 59 | Alpha | 1 | Self Exemption – Blind |
| Line | 26 | Position(s) | 44 | Alpha | 1 | Spouse Exemption |
| Line | 26 | Position(s) | 52 | Alpha | 1 | Spouse Exemption – 65 or over |
| Line | 26 | Position(s) | 59 | Alpha | 1 | Spouse Exemption – Blind |
| Line | 25 | Position(s) | 79 | Numeric | 1 | Total of 6A & 6B | Number of exemptions marked on Lines 6A and 6B |
| Line | 33 | Position(s) | 78-79 | Numeric | 2 | Dependents | Line 6C, total number of dependents (right-justified) |
| Line | 52 | Position(s) | 78-79 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed (right-justified) |

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

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

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

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

1 positioned on Line 4 in Position 58.

1 positioned on Line 32 in Position 54.

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 (62482) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 2) | | | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** | | |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | | |
| Line | 8 | Position(s) | 36-40 | Numeric | 5 | W-2 Wages | If not required to file a federal return, enter the wages from the W‑2(s). **If not applicable, leave blank.** | | |
| Line | 8 | Position(s) | 79 | Alpha | 1 | Federal Return Not Required Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.  **Note:** If a federal return is not required, print “0” (zero) on Lines 7-14. | | |
| Line | 10 | Position(s) | 69-77 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line 12. | | |
| Line | 12 | Position(s) | 69-77 | Numeric | 9 | Return Line 8 | Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line 20. | | |
| Line | 14 | Position(s) | 73-77 | Numeric | 5 | Return Line 9 | Ratio of Louisiana AGI to Federal AGI – Divide Line 8 by Line 7. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **right-justified** and **without the decimal point**.  Example: If Line 7 = 75000 and  Line 8 = 35555,  then Line 9 = 4740 | | |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 2)– continued | | | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** | | |
| Line | 18 | Position(s) | 71-77 | Numeric | 7 | Return Line 10A | Federal Itemized Deductions | If there are no itemized deductions, print “0” in all 3 fields. | |
| Line | 20 | Position(s) | 71-77 | Numeric | 7 | Return Line 10B | Federal Itemized Deductions for Medical and Dental Expenses |
| Line | 22 | Position(s) | 73-77 | Numeric | 5 | Return Line 10C | Federal Standard Deduction |
| Line | 24 | Position(s) | 71-77 | Numeric | 7 | Return Line 10D | Excess Federal Itemized Deductions – Subtract Line **10C** from Line **10B**. |
| Line | 26 | Position(s) | 70-77 | Numeric | 8 | Return Line 10E | Allowable Deductions – Multiply Line **10D** by the ratio on Line **9**. | | |
| Line | 28 | Position(s) | 69-77 | Numeric | 9 | Return Line 11 | Louisiana Net Income – Subtract Line **10E** from Line **8**. If result is less than zero, enter zero “0”. | | |
| Line | 30 | Position(s) | 70-77 | Numeric | 8 | Return Line 12 | Louisiana Income Tax – Tax Computation worksheet | | |
| Line | 32 | Position(s) | 70-77 | Numeric | 8 | Return Line 13 | Nonrefundable Priority 1 Credits - Schedule C-NR, Line 5 | | |
| Line | 34 | Position(s) | 70-77 | Numeric | 8 | Return Line 14 | Tax Liability After Nonrefundable Priority 1 Credits – Subtract Line **13** from Line **12**. If the result is less than zero, enter zero “0”. | | |
| Line | 38 | Position(s) | 74-77 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit | | |
| Line | 40 | Position(s) | 74-77 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line **3** | | |
| Line | 42 | Position(s) | 74-77 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line **6** | | |
| Line | 46 | Position(s) | 73-77 | Numeric | 5 | Return Line16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4** | | |
| Line | 46 | Position(s) | 26 | Numeric | 1 | Number of Qualified Dependents—5-Star  (Return Line 16) | Number of dependents who attended a **5-star** facility | | |
| Line | 46 | Position(s) | 33 | Numeric | 1 | Number of Qualified Dependents—4-Star  (Return Line 16) | Number of dependents who attended a **4-star** facility | | Use “0” (zero) as the default. |
| Line | 46 | Position(s) | 40 | Numeric | 1 | Number of Qualified Dependents—3-Star  (Return Line 16) | Number of dependents who attended a **3-star** facility | |
| Line | 46 | Position(s) | 47 | Numeric | 1 | Number of Qualified Dependents—2-Star  (Return Line 16) | Number of dependents who attended a **2-star** facility | |
|  |  |  |  |  |  |  |  | |
| Line | 48 | Position(s) | 71-77 | Numeric | 7 | Return Line 17 | Other Refundable Priority 2 Credits | | |
| Line | 50 | Position(s) | 71-77 | Numeric | 7 | Return Line 18 | Total Refundable Priority 2 Tax Credits – Add Lines 15 ,16 and 17. Do not include Lines 15A, 15B, | | |
| Line | 54 | Position(s) | 70-77 | Numeric | 8 | Return Line 19 | Tax Liability after Refundable Priority 2 Credits | | |
| Line | 56 | Position(s) | 70-77 | Numeric | 8 | Return Line 20 | Overpayment after Refundable Priority 2 Credits: | | |
| Line | 58 | Position(s) | 70-77 | Numeric | 8 | Return Line 21 | Nonrefundable Priority 3 Credits – Schedule J-NR, Line **16** | | |
| Line | 61 | Position(s) | 38-41 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**   Name code examples: John Brown = BROW  John Bow = BOW\_ | | |
|  |  |  |  |  |  |  |  | | |

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

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

**Reference Points (2):** 1 positioned on Line 4 in Position 6.

1 positioned on Line 4 in Position 58.

1 positioned on Line 29 in Position 54.

1 positioned on Line 59 in Position 9

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 (62483) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 3) | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 7 | Position(s) | 70-77 | Numeric | 8 | Return Line 22 | Adjusted Louisiana Income Tax – Subtract Line **21** from Line **19**. If the result is less than zero, enter zero “0”. |
| Line | 9 | Position(s) | 41 | Alpha | 1 | Consumer Use Tax Indicator—No use tax due.  Line 23A | **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 | 11 | Position(s) | 41 | Alpha | 1 | Consumer Use Tax Indicator—Amount from the Consumer Use Tax Worksheet. Line 23A |
| Line | 10 | Position(s) | 70-77 | Numeric | 8 | Return Line 23A | Consumer Use Tax |
| Line | 13 | Position(s) | 41 | Alpha | 1 | 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 | 15 | Position(s) | 41 | Alpha | 1 | Amount from Form R- 19000 |
| Line | 14 | Position(s) | 70-77 | Numeric | 8 | Return Line 23B | Electric and Hybrid Vehicle Road Usage Fee |
| Line | 17 | Position(s) | 70-77 | Numeric | 8 | Return Line 24 | Total Income Tax and Consumer Use Tax – Add Lines **22**, **23A and 23B.** |
| Line | 19 | Position(s) | 71-77 | Numeric | 7 | Return Line 25 | Overpayment after Refundable Priority 2 Credits – Amount from Line **20** |
| Line | 21 | Position(s) | 71-77 | Numeric | 7 | Return Line 26 | Refundable Priority 4 Credits – Schedule I-NR, Line **6** |
| Line | 23 | Position(s) | 71-77 | Numeric | 7 | Return Line 27 | Amount of Louisiana Tax Withheld for **2023** |
| Line | 25 | Position(s) | 71-77 | Numeric | 7 | Return Line 28 | Amount of Credit Carried Forward from **2022** |
| Line | 27 | Position(s) | 71-77 | Numeric | 7 | Return Line 29 | Paid by Composite Partnership Filing |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 3) – continued | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 29 | Position(s) | 71-77 | Numeric | 7 | Return Line 30 | Amount of Estimated Payments for **2023** |
| Line | 31 | Position(s) | 71-77 | Numeric | 7 | Return Line 31 | Amount Paid with Extension Request |
| Line | 33 | Position(s) | 71-77 | Numeric | 7 | Return Line 32 | Total Refundable Tax Credits and Payments – Add Lines **25** – **31**. |
| Line | 35 | Position(s) | 71-77 | Numeric | 7 | Return Line 33 | Overpayment:  -If Line 32 is greater than Line 24, subtract  Line 24 from Line 32. **Your overpayment may be reduced**  **by the Underpayment of Estimated Tax Penalty.** |
| Line | 37 | Position(s) | 57 | Alpha | 1 | Farmer Indicator (Return Line 34) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. |
| Line | 37 | Position(s) | 71-77 | Numeric | 7 | Return Line 34 | Underpayment Penalty for Estimated Tax – See Form R-210NR. |
| Line | 39 | Position(s) | 71-77 | Numeric | 7 | Return Line 35 | Adjusted Overpayment:  - If Line 33 is greater than Line 34, subtract Line 34 from  Line 33 and enter the balance on Line 35. If Line 34 is greater  than Line 33, enter zero “0”, subtract Line 33 from Line 34 and  enter the balance on Line 40. |
| Line | 41 | Position(s) | 71-77 | Numeric | 7 | Return Line 36 | Total Donations – Schedule D-NR- Total Line 21 |
| Line | 43 | Position(s) | 71-77 | Numeric | 7 | Return Line 37 | Subtotal – Subtract Line **36** from Line **35**. |
| Line | 45 | Position(s) | 71-77 | Numeric | 7 | Return Line 38 | Amount Credited to **2024** |
| Line | 50 | Position(s) | 71-77 | Numeric | 7 | Return Line 39 | Amount to be Refunded – Subtract Line **38** from Line **37**. |
| Line | 50 | Position(s) | 56 | Numeric | 1 | Refund Option (Return Line 39) | Mark the appropriate number for the refund option that the taxpayer selects:  2 = Paper check  3 = Direct deposit  **If the amount on Line 39 = 0, leave this field blank.** |
| Line | 54 | 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 | 54 | 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 | 54 | 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 | 54 | 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 | 56 | Position(s) | 17-25 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits)  **If not applicable, leave blank.** |
| Line | 56 | Position(s) | 46-62 | Numeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters)  **If not applicable, leave blank.** |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 3) – continued | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 61 | Position(s) | 38-41 | Alpha | 4 | Name Code | Derived from first four positions of last name. Must be alpha, uppercase only. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**   Name code examples: John Brown = BROW  John Bow = BOW\_ |

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

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

**Reference Points (4):** 1 positioned on Line 4 in Position 58.

1 positioned on Line 5 in Position 7.

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 (62484) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 4) | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 8 | Position(s) | 71-77 | Numeric | 7 | Return Line 40 | Amount Owed:  - If Line **32** < Line **24**, subtract Line **32** from Line **24** |
| Line | 10 | Position(s) | 71-77 | Numeric | 7 | Return Line 41 | Additional Donation to Military Family Assistance Fund |
| Line | 12 | Position(s) | 71-77 | Numeric | 7 | Return Line 42 | Additional Donation to Coastal Protection and Restoration Fund |
| Line | 14 | Position(s) | 71-77 | Numeric | 7 | Return Line 43 | Additional Donation to Louisiana Food Bank Association |
| Line | 16 | Position(s) | 71-77 | Numeric | 7 | Return Line 44 | Interest – Interest Calculation worksheet, Line **5** |
| Line | 18 | Position(s) | 71-77 | Numeric | 7 | Return Line 45 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet,  Line 3 |
| Line | 20 | Position(s) | 71-77 | Numeric | 7 | Return Line 46 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7** |
| Line | 22 | Position(s) | 58 | Alpha | 1 | Farmer Indicator (Return Line 47) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. |
| Line | 22 | Position(s) | 71-77 | Numeric | 7 | Return Line 47 | Underpayment Penalty for Tax Due – See Form R-210NR. |
| **Printed Variable Data Fields – IT-540B-2D Return** (Page 4) – continued | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 24 | Position(s) | 71-77 | Numeric | 7 | Return Line 48 | Balance Due Louisiana – Add Lines **40** – **47.** |
| Line | 36 | Position(s) | 27-29 | Numeric | 3 | Status of Return | Status of Return:  Position 27: Mark “0” if Line **38** = 0.  Mark “1” if Line **38** > 0. (Credit to **2024**)  Position 28: Mark “0” if Line 3**9** = 0.  Mark “1” if Line **39** > 0. (Refund)  Position 29: Mark “0” if Line **48** = 0.  Mark “1” if Line **48** > 0. (Balance Due)  Examples: If Line 40 is $200 and Lines 39 and 49 are zero, mark  "010".   If Line 39 is $100, Line 40 is $200, and Line 49 is  zero, mark "110". |
| Line | 39 | Position(s) | 26-29 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified):  Position 26: Mark “0” if Line **36** = 0.  Mark “1” if Line **36** > 0.  Position 27: Mark “0” if Line **41** = 0.  Mark “1” if Line **41** > 0.  Position 28: Mark “0” if Line **42** = 0.  Mark “1” if Line **42** > 0.  Position 29: Mark “0” if Line **43** = 0.  Mark “1” if Line **43** > 0.  Examples: If Lines 36, 42, and 43 are zero and Line 41 is $100,  mark “0100”.  If Line 36 is $100, Line 43 is $200, and Lines 41  and 42 are zero, mark “1001”. |
| Line | 56 | Position(s) | 69-78 | Alphanumeric | 10 | Preparer’s FEIN/ PTIN/SSN or Louisiana Account Number | Preparer’s FEIN, PTIN, SSN or Louisiana 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) | 33-57 | Alphanumeric | 25 | LDR’s Mailing Address | If Line 48 = 0, print: PO BOX 3440  If Line 48 > 0, print: PO BOX 3550 |
| Line | 60 | Position(s) | 33-57 | Alphanumeric | 25 | LDR’s Mailing City State ZIP | If Line 48 = 0, print: BATON ROUGE LA 70821-3440  If Line 48 > 0, print: BATON ROUGE LA 70821-3550 |

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

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

**Reference Points (5):** 1 positioned on Line 4 in Position 6.

1 positioned on Line 7 in Position 80.

1 positioned on Line 18 in Position 58.

1 positioned on Line 59 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 *(*62485) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Schedule C-NR** | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 10 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 1) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line | 10 | Position(s) | 71-77 | Numeric | 7 | Schedule C-NR, Line 1 | Enter amount of credit allowed. See instructions. |
| Line | 12 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 2) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line | 12 | Position(s) | 71-77 | Numeric | 7 | Schedule C-NR, Line 2 | Enter amount of credit allowed. See instructions. |
| Line | 14 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C-NR, Line 3) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line | 14 | Position(s) | 71-77 | Numeric | 7 | Schedule C-NR, Line 3 | Enter amount of credit allowed. See instructions. |
| Line | 16 | Position(s) | 55-57 | Numeric | 3 | (Nonrefundable Priority 1 Credit Code (Schedule G-NR, Line 4) | Enter 3-digit credit code. If not applicable, leave blank. |
| Line | 16 | Position(s) | 71-77 | Numeric | 7 | Schedule C-NR, Line 4 | Enter amount of credit allowed. See instructions. |
| Line | 18 | Position(s) | 71-77 | Numeric | 7 | Schedule C-NR, Line 5 | Total Nonrefundable Tax Priority 1 Credits – Add Lines **1-4** |

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

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

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

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

1 positioned on Line 7 in Position 80.

1 positioned on Line 14 in Position 47.

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 (62486) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

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

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

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

**Reference Points (5):** 1 positioned on Line 4 in Position 6.

1 positioned on Line 7 in Position 80.

1 positioned on Line 37 in Position 49.

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 (62487) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Schedule F-NR** | | | | | | | | | |
| **Exact Placement on Grid** | | | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | | Position(s) | | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 12 | | Position(s) | | 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F‑NR, Line 1) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 12 | | Position(s) | | 71-77 | Numeric | 7 | Schedule F-NR, Line 1 | Enter amount of credit allowed. See instructions. |
| Line | 14 | | Position(s) | | 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F‑NR, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 14 | | Position(s) | | 71-77 | Numeric | 7 | Schedule F-NR, Line 2 | Enter amount of credit allowed. See instructions. |
| Line | 16 | | Position(s) | | 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F‑NR, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 16 | | Position(s) | | 71-77 | Numeric | 7 | Schedule F-NR, Line 3 | Enter amount of credit allowed. See instructions. |
| Line | 18 | | Position(s) | | 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F‑NR, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 18 | | Position(s) | | 71-77 | Numeric | 7 | Schedule F-NR, Line 4 | Enter amount of credit allowed. See instructions. |
| Line | 20 | | Position(s) | | 55-57 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F‑NR, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| **Printed Variable Data Fields – IT-540B-2D Schedule F-NR** – continued | | | | | | | | | |
| **Exact Placement on Grid** | | | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 20 | | Position(s) | | 71-77 | Numeric | 7 | Schedule F-NR, Line 5 | Enter amount of credit allowed. See instructions. |
| Line | 22 | | Position(s) | | 54-62 | Numeric | 9 | Schedule F-NR, Line 5A | School Readiness Child Care Directors- Facility License Number |
| Line | 29 | Position(s) | | 55-57 | | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 6) | Enter 3-character credit code. If not applicable, leave blank.  **Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| Line | 29 | Position(s) | | 71-77 | | Numeric | 7 | Schedule F-NR, Line 6 | Enter amount of credit allowed. See instructions. |
| Line | 31 | Position(s) | | 10-35 | | Alphanumeric | 26 | Schedule F-NR, Line 6A | Enter the LDR State Certification Number from Form R-6135. |
| Line | 33 | Position(s) | | 55-57 | | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7) | Enter 3-character credit code. If not applicable, leave blank.  **Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| Line | 33 | Position(s) | | 71-77 | | Numeric | 7 | Schedule F-NR, Line 7 | Enter amount of credit allowed. See instructions. |
| Line | 35 | Position(s) | | 10-35 | | Alphanumeric | 26 | Schedule F-NR, Line 7A | Enter the LDR State Certification Number from Form R-6135. |
| Line | 37 | Position(s) | | 55-57 | | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8) | Enter 3-character credit code. If not applicable, leave blank.  **Note: Currently, the only valid code is “62F” and is hardcoded in this field.** |
| Line | 37 | Position(s) | | 71-77 | | Numeric | 7 | Schedule F-NR, Line 8 | Enter amount of credit allowed. See instructions. |
| Line | 39 | Position(s) | | 10-35 | | Alphanumeric | 26 | Schedule F-NR, Line 8A | Enter the LDR State Certification Number from Form R-6135. |
| Line | 41 | Position(s) | | 71-77 | | Numeric | 7 | Schedule F-NR, Line 9 | Total Refundable Priority 2 Credits – Add Lines 1- 8. |

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

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

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

**Reference Points (5):** 1 positioned on Line 4 in Position 6.

1 positioned on Line 7 in Position 80.

1 positioned on Line 17 in Position 60.

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 (62488) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D I-NR** | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 11 | Position(s) | 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 1) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 11 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 1 | Enter amount of credit allowed. See Form R-10610. |
| Line | 13 | Position(s) | 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 2) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 13 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 2 | Enter amount of credit allowed. See Form R-10610. |
| Line | 15 | Position(s) | 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 3) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 15 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 3 | Enter amount of credit allowed. See Form R-10610. |
| Line | 17 | Position(s) | 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 4) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 17 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 4 | Enter amount of credit allowed. See Form R-10610. |
| Line | 19 | Position(s) | 55-57 | Alphanumeric | 3 | Refundable Credit Code (Schedule I-NR, Line 5) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 19 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 5 | Enter amount of credit allowed. See Form R-10610. |
| Line | 21 | Position(s) | 71-77 | Numeric | 7 | Schedule I-NR, Line 6 | Total Refundable Priority 4 Credits – Add Lines **1** – **5**. |

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

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

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

**Reference Points (5):** 1 positioned on Line 4 in Position6.

1 positioned on Line 7 in Position 80.

1 positioned on Line 26 in Position 62.

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 (62489) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Schedule J-NR** (Page 1) | | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** | |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. | |
| Line | 11 | Position(s) | 74-77 | Numeric | 4 | Schedule J-NR, Line 1 | Federal Child Care Credit | |
| Line | 13 | Position(s) | 74-77 | Numeric | 4 | Schedule J-NR, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. | |
| Line | 15 | Position(s) | 74-77 | Numeric | 4 | Schedule J-NR, 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-NR, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. | |
| Line | 19 | Position(s) | 28 | Numeric | 1 | Number of Qualified Dependents—5-Star  (Schedule J-NR, Line 4) | Number of dependents who attended a **5-star** facility | Use “0” (zero) as the default. |
| Line | 19 | Position(s) | 35 | Numeric | 1 | Number of Qualified Dependents—4-Star  (Schedule J-NR, Line 4) | Number of dependents who attended a **4-star** facility |
| Line | 19 | Position(s) | 42 | Numeric | 1 | Number of Qualified Dependents—3-Star  (Schedule J-NR, Line 4) | Number of dependents who attended a **3-star** facility |
| Line | 19 | Position(s) | 49 | Numeric | 1 | Number of Qualified Dependents—2-Star  (Schedule J-NR, Line 4) | Number of dependents who attended a **2-star** facility |
| **Printed Variable Data Fields – IT-540B-2D Schedule J-NR** (Page 1) – continued | | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** | |
| Line | 21 | Position(s) | 73-77 | Numeric | 4 | Schedule J-NR, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward from 2018-2022. – See Nonrefundable School Readiness Credit worksheet. | |
| Line | 28 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 6) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 28 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 6 | Enter amount of credit allowed. See instructions. | |
| Line | 30 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 7) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 30 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 7 | Enter amount of credit allowed. See instructions. | |
| Line | 32 | Position(s) | 55-57 | Numeric | 3 | (Nonrefundable Priority 3 Credit Code Schedule J-NR, Line 8) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 32 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 8 | Enter amount of credit allowed. See instructions. | |
| Line | 34 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 9) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 34 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 9 | Enter amount of credit allowed. See instructions. | |
| Line | 36 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule G-NR, Line 10) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 36 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 10 | Enter amount of credit allowed. See instructions. | |
| Line | 38 | Position(s) | 55-57 | Numeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 11) | Enter 3-digit credit code. If not applicable, leave blank. | |
| Line | 38 | Position(s) | 71-77 | Numeric | 7 | Schedule J-NR, Line 11 | Enter amount of credit allowed. See instructions. | |

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

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

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

**Reference Points (5):** 1 positioned on Line 4 in Position 6.

1 positioned on Line 7 in Position 80.

1 positioned on Line 63 in Position 23.

1 positioned on Line 61 in Position 80.

1 positioned on Line 31 in Position 55.

**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 (62490) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Printed Variable Data Fields – IT-540B-2D Schedule J-NR** | | | | | | | |
| **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| Line | 5 | Position(s) | 72-80 | Numeric | 9 | Primary Social Security Number | No punctuation allowed. |
| Line | 13 | Position(s) | 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 12) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 13 | Position(s) | 70-77 | Numeric | 8 | Schedule J-NR, Line 12 | Enter amount of credit allowed. See instructions. |
| Line | 15 | Position(s) | 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 12A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line | 17 | Position(s) | 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 13) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 17 | Position(s) | 70-77 | Numeric | 8 | Schedule J-NR, Line 13 | Enter amount of credit allowed. See instructions. |
| Line | 19 | Position(s) | 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 13A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line | 21 | Position(s) | 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 14) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 21 | Position(s) | 70-77 | Numeric | 8 | Schedule J-NR, Line 14 | Enter amount of credit allowed. See instructions. If not applicable, leave blank. |
| Line | 23 | Position(s) | 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 14A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line | 25 | Position(s) | 53-55 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 15) | Enter 3-character credit code. If not applicable, leave blank. |
| Line | 25 | Position(s) | 70-77 | Numeric | 8 | Schedule J-NR, Line 15 | Enter amount of credit allowed. See instructions. If not applicable, leave blank. |
| Line | 27 | Position(s) | 10-35 | Alphanumeric | 26 | Schedule J-NR, Line 15A | Enter the LDR State Certification Number(s) from Form R-6135. |
| Line | 29 | Position(s) | 70-77 | Numeric | 8 | Schedule J-NR, Line 16 | Total Nonrefundable Priority 3 Credits – Add Line 2 – 15. |

# 2-D Barcode Specifications:

**Requirements:**

* The 2-D barcode should be placed on Page 4 of the return on Lines 31-39 in Positions 35-80. The barcode must fit within this area of the form. The barcode grid area allowed is a recommendation for placement. The 2D barcode must meet the guidelines set by FTA and read at 200 dpi.
* Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
* No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
* All alpha characters must be in uppercase.
* If a field is not applicable, leave blank unless specifically instructed otherwise.
* Negative amounts are not accepted. If less than zero, enter zero.
* Only whole dollar amounts should be entered.
* Do not include supplemental information in the barcode.
* Error correction level should be set to 4.

# Barcode Layout:

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

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

* + **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
  + **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
  + **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service’s official state abbreviations. For Louisiana, use LA.
  + **Description** is an alphanumeric identifier used to describe the form being processed. Use 62481 for the Louisiana nonresident form (IT-540B-2D).
  + **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
  + **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** **–** For a detailed layout of the government specific data, see Pages 25 through 35 of this document.

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

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

9999<CR> (Developer Code)

LA<CR> (Jurisdiction)

6173<CR> (Description)

0<CR> (Specification Version)

1.0<CR> (Software Version)

…

…

…

\*EOD\*<CR>

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

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

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

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Header Information** | | | | | | |
| **Field**  **No.** | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** | | |
| 1 | Alphanumeric | 2 | Header Version | Value is **T1**. | | |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the [2-D Bar Coding Standards](http://www.taxadmin.org/2-d-bar-coding-standards-revision-2010v1).) 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 **62481**. | | |
| 5 | Numeric | 1 | Specification Version | Value is **0**. | | |
| 6 | Alphanumeric | 10 | Software/Form Version | Vendor-defined version number that reflects the software and form revision used to produce the barcode. | | |
| **Government Specific Data** | | | | | | |  |
| **IT-540B-2D Return** (Page 1) | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 7 | Numeric | 4 | Software Developer ID | Software Developer Identification Number (4-digit number) assigned by LDR, which may differ from the software developer ID in Field 2 above | | |
| 8 | Numeric | 9 | Primary Social Security Number | Primary Taxpayer’s Social Security Number (no dashes, hyphens, parentheses, or special characters) | | |
| 9 | Numeric | 9 | Secondary Social Security Number | Spouse’s Social Security Number (no dashes, hyphens, parentheses, or special characters) – This is a required field for filing status of **married filing joint**. If not applicable, leave blank. | | |
| 10 | Alpha | 25 | Primary Taxpayer’s First Name | Primary taxpayer’s first name | | |
| 11 | Alpha | 1 | Primary Taxpayer’s Middle Initial | Primary taxpayer’s middle initial | | |
| 12 | Alpha | 25 | Primary Taxpayer’s Last Name | Primary taxpayer’s last name | | |
| 13 | Alpha | 3 | Primary Taxpayer’s Name Suffix | Primary taxpayer’s name suffix | | |
| 14 | Alpha | 25 | Secondary Taxpayer’s First Name | Spouse’s first name | Provide only if the return is a joint return. Otherwise, leave blank. | |
| 15 | Alpha | 1 | Secondary Taxpayer’s Middle Initial | Spouse’s middle initial |
| 16 | Alpha | 25 | Secondary Taxpayer’s Last Name | Spouse’s last name |
| 17 | Alpha | 3 | Secondary Taxpayer’s Name Suffix | Spouse’s name suffix |
| 18 | Alpha | 31 | 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 | | |
| 20 | Alphanumeric | 6 | Taxpayer’s Mailing Address | Unit Number | | |
| 21 | Alpha | 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. | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Return** (Page 1) – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 24 | Alpha | 43 | Foreign Nation | If not United States ( do not abbreviate) | | |
| 25 | Numeric | 10 | Daytime Telephone | Taxpayer’s daytime area code and telephone number | | |
| 26 | Numeric | 8 | Taxable Period | Taxable Period (mmddyyyy) – Example: **12312023** | | |
| 27 | Numeric | 5 | Form ID Number | Form ID Number -- **62481** | | |
| 28 | Binary | 1 | Name Change Indicator | Mark “1” if name has changed. Mark “0” if not applicable. | | |
| 29 | Binary | 1 | Decedent Filing Indicator | Mark “1” for decedent taxpayer. Mark “0” if not applicable. | | |
| 30 | Binary | 1 | Spouse Decedent Indicator | Mark “1” for decedent spouse.  Mark “0” if not applicable. | | |
| 31 | Binary | 1 | Address Change Indicator | Mark “1” if address has changed. Mark “0” if not applicable. | | |
| 32 | Binary | 1 | Amended Return Indicator | Mark “1” for an amended return. Mark “0” if not applicable. | | |
| 33 | Binary | 1 | NOL Indicator | Mark “1” for NOL carryback.  Mark “0” if not applicable. | | |
| 34 | Binary | 1 | MSRA | Mark “1” for MSRA (Military Spouses Residency Relief Act).  Mark “0” if not applicable. | | |
| 35 | Binary | 1 | Nonresident Return | Mark “1” for Nonresident Return  Mark “0” if not applicable. | | |
| 36 | Binary | 1 | Nonresident Professional Athlete | Mark “1” for Nonresident Return  Mark “0” if not applicable. | | |
| 37 | Binary | 1 | Part-Year Resident Return | Mark “1” for Part-Year Resident Return  Mark “0” if not applicable. | | |
| 38 | Numeric | 8 | Taxpayer’s Date of Birth | Format must be mmddyyyy. No punctuation allowed. | | |
| 39 | Numeric | 8 | Spouse’s Date of Birth |
| 40 | 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 | | |
| 41 | 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. |
| 42 | Binary | 1 | Self Exemption – Blind | Mark “1” for “Yourself - Blind”. Mark “0” if not applicable. | |
| 43 | Binary | 1 | Spouse Exemption – 65 or over | Mark “1” for “Spouse - 65 or older”. Mark “0” if not applicable. | |
| 44 | Binary | 1 | Spouse Exemption – Blind | Mark “1” for “Spouse - Blind”. Mark “0” if not applicable. | |  |
| 45 | Numeric | 2 | Dependents | Line 6C, total number of dependents | | |
| 46 | Numeric | 2 | Total Exemptions | Line 6D, total exemptions claimed | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Return** (Page 2) | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 47 | Numeric | 5 | W-2 Wages | If "1" is marked in Field **47**, enter the wages from the W-2(s). If "0" is marked in Field **47**, leave blank. | | |
| 48 | Binary | 1 | Federal Return Not Required Indicator | Mark "1" if federal return not required. (If "1" is marked, Lines **7** – **13** should be left blank and Line **14** must be "0.") Mark "0" if federal return is required. | | |
| 49 | Numeric | 9 | Return Line 7 | Federal Adjusted Gross Income (AGI) – NPR worksheet, Federal column, Line **12**. | | |
| 50 | Numeric | 9 | Return Line 8 | Louisiana Adjusted Gross Income – NPR worksheet, Louisiana column, Line **20**. | | |
| 51 | Numeric | 5 | Return Line 9 | Ratio of Louisiana AGI to Federal AGI – Divide Line **8** by Line **7**. Carry out to 4 decimal places, **rounding down**. Since no punctuation is allowed, enter the result **without the decimal point**.  Example: If Line 7 = 75000 and  Line 8 = 35555,  then Line 9 = 4740 | | |
| 52 | Numeric | 7 | Return Line 10A | Federal Itemized Deductions | | |
| 53 | Numeric | 7 | Return Line 10B | Federal Itemized Deductions for Medical and Dental Expenses | | |
| 54 | Numeric | 5 | Return Line 10C | Federal Standard Deduction | | |
| 55 | Numeric | 7 | Return Line 10D | Excess Federal Itemized Deductions – Subtract Line **10C** from Line **10B**. | | |
| 56 | Numeric | 8 | Return Line 10E | Allowable Deductions – Multiply Line **10D** by the ratio on Line **9**. | | |
| 57 | Numeric | 9 | Return Line 11 | Louisiana Net Income – Subtract Line **10E** from Line **8**. If less than zero, enter “0” (zero). | | |
| 58 | Numeric | 8 | Return Line 12 | Louisiana Income Tax – Tax Computation worksheet, Line **I** | | |
| 59 | Numeric | 8 | Return Line 13 | Nonrefundable Priority 1 Credits – Schedule C-NR, Line 5 | | |
| 60 | Numeric | 8 | Return Line 14 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 13 from Line 12. | | |
| 61 | Numeric | 4 | Return Line 15 | Louisiana Refundable Child Care Credit – Refundable Child Care Credit worksheet, Line **11** | | |
| 62 | Numeric | 4 | Return Line 15A | Refundable Child Care Credit worksheet, Line **3** | | |
| 63 | Numeric | 4 | Return Line 15B | Refundable Child Care Credit worksheet, Line **6** | | |
| 64 | Numeric | 5 | Return Line 16 | Louisiana Refundable School Readiness Credit – Refundable School Readiness Credit worksheet, Line **4** | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Return** (Page 2) – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 65 | Numeric | 1 | Number of Qualified Dependents—5-Star  (Return Line 16) | Number of dependents who attended a **5-star** facility | | |
| 66 | Numeric | 1 | Number of Qualified Dependents—4-Star  (Return Line 16) | Number of dependents who attended a **4-star** facility | | |
| 67 | Numeric | 1 | Number of Qualified Dependents—3-Star  (Return Line 16) | Number of dependents who attended a **3-star** facility | | |
| 68 | Numeric | 1 | Number of Qualified Dependents—2-Star  (Return Line 16) | Number of dependents who attended a **2-star** facility | | |
| 69 | Numeric | 7 | Return Line 17 | Other Refundable Priority 2 Credits, Schedule F-NR, Line **9** | | |
| 70 | Numeric | 7 | Return Line 18 | Total Refundable Priority 2 Credits – Add Lines **15** and **16** – **17**. (Do not include amounts on Lines 15A and 15B.) | | |
| 71 | Numeric | 8 | Return Line 19 | Tax Liability after Refundable Priority 2 Credits: | | |
| 72 | Numeric | 8 | Return Line 20 | Overpayment after Refundable Priority 2 Credits: | | |
| 73 | Numeric | 8 | Return Line 21 | Nonrefundable Priority 3 Credits – Schedule J-NR, Line 16 | | |
| **IT-540B-2D Return** (Page 3) | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 74 | Numeric | 8 | Return Line 22 | Adjusted Louisiana Income Tax. Subtract Line 21 from Line 19. If result is less than zero, enter “0” (zero). | | |
| 75 | Binary | 1 | Consumer Use Tax Indicator (Return Line 23A) | Consumer Use Tax (must be “1” or “0”):  Mark “1” if no use tax is due.  Mark “0” if not applicable. | | |
| 76 | Binary | 1 | Amount from Consumer Use Tax Worksheet (Return Line 23A) | 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. | | |
| 77 | Numeric | 8 | Return Line 23A | Consumer Use Tax | | |
| 78 | Binary | 1 | No Usage Fee Due Indicator (Return Line 23B) | No Usage Fee Due (must be “1” or “0”):  Mark “1” if no use fee is due.  Mark “0” if not applicable. | | |
| 79 | Binary | 1 | Amount from Form R-19000 (Return Line 23B) | Amount from Form R-19000 (must be “1” or “0”):  Mark “1” if no use fee is due.  Mark “0” if not applicable. | | |
| 80 | Numeric | 8 | Return Line 23B | Electric and Hybrid Vehicle Road Usage Fee | | |
| 81 | Numeric | 8 | Return Line 24 | Total Income Tax and Consumer Use Tax – Add Lines **22, 23A and 23B**. | | |
| 82 | Numeric | 7 | Return Line 25 | Overpayment of Refundable Priority 2 Credits – Amount from Line **20** | | |
| 83 | Numeric | 7 | Return Line 26 | Refundable Priority 4 Credits – Schedule I-NR, Line **6** | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Return** (Page 3) – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 84 | Numeric | 7 | Return Line 27 | Louisiana Tax Withheld for **2023** | | |
| 85 | Numeric | 7 | Return Line 28 | Credit Carried Forward from **2022** | | |
| 86 | Numeric | 7 | Return Line 29 | Amount Paid by Composite Partnership Filing | | |
| 87 | Numeric | 7 | Return Line 30 | Amount of Estimated Payments for **2023** | | |
| 88 | Numeric | 7 | Return Line 31 | Amount Paid with Extension Request | | |
| 89 | Numeric | 7 | Return Line 32 | Total Refundable Tax Credits and Payments – Add Lines **25** – **31**. | | |
| 90 | Numeric | 7 | Return Line 33 | Overpayment:  - If Line **32** = Line **24**, mark “0” (zero) on Lines **33** – **40** and go to Line **41**.  - If Line **32** > Line **24**, subtract Line **24** from Line **32** and enter result on Line **33**.  - If Line **32** < Line **24**, mark “0” (zero) on Lines **33** – **39** and go to Line **40**. | | |
| 91 | Binary | 1 | Farmer Indicator (Return Line 34) | Farmer Indicator Box for Underpayment Penalty:  Mark “1” if farmer indicator box is marked on Line **34**.   Mark “0” if not applicable. | | |
| 92 | Numeric | 7 | Return Line 34 | Underpayment Penalty for Estimated Tax – See Form R-210NR. | | |
| 93 | Numeric | 7 | Return Line 35 | Adjusted Overpayment:  - If Line **34** = Line **33**, mark “0” (zero) on Lines **35** – **40** and go to Line **41**.  - If Line **34** > Line **33**, mark “0” (zero) on Lines **35** – **39**, subtract Line **33** from Line **34**, and enter result on Line **40**.  - If Line **34** < Line **33**, subtract Line **34** from Line **33** and enter on Line **35**. | | |
| 94 | Numeric | 7 | Return Line 36 | Total Donations – Schedule D-NR, Total Line 22 | | |
| 95 | Numeric | 7 | Return Line 37 | Subtotal – Subtract Line **36** from **35**. | | |
| 96 | Numeric | 7 | Return Line 38 | Amount of Overpayment Credited to **2024** | | |
| 97 | Numeric | 1 | Refund Option (Return Line 39) | Mark the appropriate number for the refund option that the taxpayer selects:  2 = Paper check  3 = Direct deposit  **If the amount on Line 39 = 0, leave this field blank.** | | |
| 98 | Numeric | 7 | Return Line 39 | Amount to be Refunded – Subtract Line **38** from Line **37**. | | |
| 99 | Numeric | 1 | Direct Deposit—Bank Account Type | Direct Deposit—Bank Account Type:  Mark “1” if checking.   Mark “2” if savings. | | |
| 100 | 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.** | | |
| 101 | Numeric | 9 | Direct Deposit—Routing Number | Direct Deposit—Routing Number (9 digits) If not applicable, leave blank. | | |
| 102 | Numeric | 17 | Direct Deposit—Account Number | Direct Deposit—Account Number (up to 17 characters)  **If not applicable, leave blank.** | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Return** (Page 4) | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 103 | Numeric | 7 | Return Line 40 | Amount Owed:  - If Line **32** < Line **24**, subtract Line **32** from Line **24**. | | |
| 104 | Numeric | 7 | Return Line 41 | Additional Donation to Military Family Assistance Fund | | |
| 105 | Numeric | 7 | Return Line 42 | Additional Donation to Coastal Protection and Restoration Fund | | |
| 106 | Numeric | 7 | Return Line 43 | Additional Donation to Louisiana Food Bank Association | | |
| 107 | Numeric | 7 | Return Line 44 | Interest – Interest Calculation Worksheet, Line **5** | | |
| 108 | Numeric | 7 | Return Line 45 | Delinquent Filing Penalty – Delinquent Filing Penalty worksheet, Line 3 | | |
| 109 | Numeric | 7 | Return Line 46 | Delinquent Payment Penalty – Delinquent Payment Penalty worksheet, Line **7** | | |
| 110 | Binary | 1 | Farmer Indicator (Return Line 47) | Farmer Indicator Box for Underpayment Penalty:  Mark “1” if farmer indicator box is checked   Mark “0” if not applicable. | | |
| 111 | Numeric | 7 | Return Line 47 | Underpayment Penalty for Tax Due – See Form R-210NR. | | |
| 112 | Numeric | 7 | Return Line 48 | Balance Due Louisiana – Add Lines **40** – **47**. | | |
| 113 | Numeric | 3 | Status of Return | Status of Return:  1st Digit: Mark “0” if Line **38** = 0.  Mark “1” if Line **38** > 0. (Credit to 2024)  2nd Digit: Mark “0” if Line **39** = 0.  Mark “1” if Line **39**> 0. (Refund)  3rd Digit: Mark “0” if Line **48** = 0.  Mark “1” if Line **48** > 0. (Balance Due)  Examples: If Line 40 is $200 and Lines 38 and 48 are zero, mark "010".   If Line 38 is $100, Line 39 is $200, and Line 48 is zero, mark "110". | | |
| 114 | Numeric | 4 | Contribution/Donation Status | Contribution and Donation Status (right-justified):  1st Digit: Mark “0” if Line **36** = 0.  Mark “1” if Line **36** > 0.  2nd Digit: Mark “0” if Line **41** = 0.  Mark “1” if Line **41** > 0.  3rd Digit: Mark “0” if Line **42** = 0.  Mark “1” if Line **42** > 0.  4th Digit: Mark “0” if Line **43** = 0.  Mark “1” if Line **43** > 0.  Examples: If Lines 36, 42, and 43 are zero and Line 41 is $100, mark “0100”.  If Line 36 is $100, Line 43 is $200, and Lines 41 and 43 are zero,  mark “1001”. | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Return** (Page 4) – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 115 | Alphanumeric | 10 | Preparer’s FEIN/ PTIN/SSN or Louisiana Account Number | Preparer’s FEIN, PTIN, SSN, or LDR account number. If not applicable, leave blank. | | |
| 116 | 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-540B-2D Schedule C-NR** | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 117 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C‑NR, Line 1) | Enter 3-digit credit code. | | |
| 118 | Numeric | 7 | Schedule C-NR, Line 1 | Enter amount of credit allowed. See instructions. | | |
| 119 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C‑NR, Line 2 | Enter 3-character credit code. | | |
| 120 | Numeric | 7 | Schedule C-NR, Line 2 | Enter amount of credit allowed. See instructions. | | |
| 121 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C‑NR, Line 3) | Enter 3-character credit code. | | |
| 122 | Numeric | 7 | Schedule C-NR, Line 3 | Enter amount of credit allowed. See instructions. | | |
| 123 | Numeric | 3 | Nonrefundable Priority 1 Credit Code (Schedule C‑NR, Line 4) | Enter 3-digit credit code. | | |
| 124 | Numeric | 7 | Schedule C-NR, Line 4 | Enter amount of credit allowed. See instructions. | | |
| 125 | Numeric | 7 | Schedule C-NR, Line 5 | Total Nonrefundable Tax Credits – Add Lines **1-4**. | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Schedule D-NR** | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 126 | Numeric | 7 | Schedule D-NR, Line 1 | Adjusted Overpayment – Return Line **35** | | |
| 127 | Numeric | 5 | Schedule D-NR, Line 2 | Military Family Assistance Fund | | |
| 128 | Numeric | 5 | Schedule D-NR, Line 3 | Coastal Protection and Restoration Fund | | |
| 129 | Numeric | 5 | Schedule D-NR, Line 4 | START Program | | |
| 130 | Numeric | 5 | Schedule D-NR, Line 5 | Wildlife Habitat and Natural Heritage Trust Fund | | |
| 131 | Numeric | 5 | Schedule D-NR, Line 6 | Louisiana Cancer Trust Fund | | |
| 132 | Numeric | 5 | Schedule D-NR, Line 7 | Louisiana Pet Overpopulation Advisory Council | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Schedule D-NR** – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 133 | Numeric | 5 | Schedule D-NR, Line 8 | Louisiana Food Bank Association | | |
| 134 | Numeric | 5 | Schedule D-NR, Line 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana | | |
| 135 | Numeric | 5 | Schedule D-NR, Line 10 | Louisiana Association of United Ways / LA 2-1-1 | | |
| 136 | Numeric | 5 | Schedule D-NR, Line 11 | American Red Cross | | |
| 137 | Numeric | 5 | Schedule D-NR, Line 12 | Louisiana National Guard Honor Guard for Military Funerals | | |
| 138 | Numeric | 5 | Schedule D-NR, Line 13 | Louisiana State Troopers Charities, Inc. | | |
| 139 | Numeric | 5 | Schedule D-NR, Line 14 | Louisiana Coalition Against Domestic Violence | | |
| 140 | Numeric | 5 | Schedule D-NR, Line 15 | Dream Come True, Inc | | |
| 141 | Numeric | 5 | Schedule D-NR, Line 16 | Sexual Trauma Awareness and Response | | |
| 142 | Numeric | 5 | Schedule D-NR, Line 17 | Louisiana State University Agricultural Center (4-H) | | |
| 143 | Numeric | 5 | Schedule D-NR, Line 18 | Maddie’s Footprints | | |
| 144 | Numeric | 5 | Schedule D-NR, Line 19 | University of New Orleans Foundation | | |
| 145 | Numeric | 5 | Schedule D-NR, Line 20 | Southeastern Louisiana | | |
| 146 | Numeric | 5 | Schedule D-NR, Line 21 | Holden’s Hope | | |
| 147 | Numeric | 7 | Schedule D-NR, Line 22 | Total Donations – Add Lines **2** – 21. This amount cannot be more than Line **1**. | | |
| **IT-540B-2D Schedule F-NR** | | | | | | |
| **Government Specific Data** (continued) | | | | | | |
| 148 | Alphanumeric | 3 | Refundable Priority 1 Credit Code (Schedule F-NR, Line 1) | Enter 3-character credit code. | | |
| 149 | Numeric | 7 | Schedule F-NR, Line 1 | Enter amount of credit allowed. See instructions. | | |
| 150 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 2) | Enter 3-character credit code. | | |
| 151 | Numeric | 7 | Schedule F-NR, Line 2 | Enter amount of credit allowed. See instructions. | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Schedule F-NR** – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 152 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 3) | Enter 3-character credit code. | | |
| 153 | Numeric | 7 | Schedule F-NR, Line 3 | Enter amount of credit allowed. See instructions. | | |
| 154 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Schedule F-NR, Line 4) | Enter 3-character credit code. | | |
| 155 | Numeric | 7 | Schedule F-NR, Line 4 | Enter amount of credit allowed. See instructions. | | |
| **IT-540B-2D Schedule I-NR** | | | | | | |
| **Government Specific Data** (continued) | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 156 | Alphanumeric | 3 | Refundable Priority 2 Credit Code (Line 5) | Enter 3-character credit code. | | |
| 157 | Numeric | 7 | Schedule F-NR, Line 5 | Enter amount of credit allowed. See instructions. | | |
| 158 | Numeric | 9 | School Readiness Child Care-Facility License | Facility License Number | | |
| 159 | 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”.** | | |
| 160 | Numeric | 7 | Schedule F-NR, Line 6 | Enter amount of credit allowed. See instructions. | | |
| 161 | Alphanumeric | 26 | Schedule F-NR, Line 6A | Enter the LDR State Certification Number from Form R-6135. | | |
| 162 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 7) | Enter 3-character credit code.  **Note: Currently, the only valid code is “62F”.** | | |
| 163 | Numeric | 7 | Schedule F-NR, Line 7 | Enter amount of credit allowed. See instructions. | | |
| 164 | Alphanumeric | 26 | Schedule F-NR, Line 7A | Enter the LDR State Certification Number from Form R-6135. | | |
| 165 | Alphanumeric | 3 | Transferable, Refundable Priority 2 Credit Code (Schedule F-NR, Line 8) | Enter 3-character credit code.  **Note: Currently, the only valid code is “62F”.** | | |
| 166 | Numeric | 7 | Schedule F-NR, Line 8 | Enter amount of credit allowed. See instructions. | | |
| 167 | Alphanumeric | 26 | Schedule F-NR, Line 8A | Enter the LDR State Certification Number from Form R-6135. | | |
| 168 | Numeric | 7 | Schedule F- NR, Line 9 | Other Refundable Priority 2 Credits – Add Lines **1** –8. | | |
| 169 | Alphanumeric | 3 | Refundable Priority 4 Credit Code | Enter 3-character credit code. | | |
| 170 | Numeric | 7 | Schedule I-NR, Line 1 | Enter amount of credit allowed. See Form R-10610. | | |
| 171 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Line2) | Enter 3-character credit code. | | |
| **Government Specific Data** (continued) | | | | | | |  |
| **IT-540B-2D Schedule I-NR** – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 172 | Numeric | 7 | Schedule I-NR, Line 2 | Enter amount of credit allowed. See Form R-10610. | | |
| 173 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 3) | Enter 3-character credit code. | | |
| 174 | Numeric | 7 | Schedule I-NR, Line 3 | Enter amount of credit allowed. See Form R-10610. | | |
| 175 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 4) | Enter 3-character credit code. | | |
| 176 | Numeric | 7 | Schedule I-NR, Line 4 | Enter amount of credit allowed. See Form R-10610. | | |
| 177 | Alphanumeric | 3 | Refundable Priority 4 Credit Code (Schedule I-NR, Line 5) | Enter 3-character credit code. | | |
| 178 | Numeric | 7 | Schedule I-NR, Line 5 | Enter amount of credit allowed. See Form R-10610. | | |
| 179 | Numeric | 7 | Schedule I-NR, Line 6 | Total Refundable Priority 4 Credits – Add Lines **1** – **5**. | | |
| **IT-540B-2D Schedule J-NR** | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 180 | Numeric | 4 | Schedule J-NR, Line 1 | Federal Child Care Credit | | |
| 181 | Numeric | 4 | Schedule J-NR, Line 2 | Louisiana Nonrefundable Child Care Credit – See Nonrefundable Child Care Credit worksheet. | | |
| 182 | Numeric | 4 | Schedule J-NR, Line 3 | Louisiana Nonrefundable Child Care Credit Carried Forward – See Nonrefundable Child Care Credit worksheet. | | |
| 183 | Numeric | 4 | Schedule J-NR, Line 4 | Louisiana Nonrefundable School Readiness Credit – See Nonrefundable School Readiness Credit worksheet. | | |
| 184 | Numeric | 1 | Number of Qualified Dependents—5-Star  Schedule J-NR, Line 4 | Number of dependents who attended a **5-star** facility | | |
| 185 | Numeric | 1 | Number of Qualified Dependents—4-Star  Schedule J-NR, Line 4 | Number of dependents who attended a **4-star** facility | | |
| 186 | Numeric | 1 | Number of Qualified Dependents—3-Star  Schedule J-NR, Line 4 | Number of dependents who attended a **3-star** facility | | |
| 187 | Numeric | 1 | Number of Qualified Dependents—2-Star  Schedule J-NR, Line 4 | Number of dependents who attended a **2-star** facility | | |
| 188 | Numeric | 4 | Schedule J-NR, Line 5 | Louisiana Nonrefundable School Readiness Credit Carried Forward – See Nonrefundable School Readiness Credit worksheet. | | |
| 189 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 6) | Enter 3-character credit code. | | |
| 190 | Numeric | 7 | Schedule J-NR, Line 6 | Enter amount of credit allowed. See instructions. | | |
| 191 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 7) | Enter 3-character credit code. | | |
| 192 | Numeric | 7 | Schedule J-NR, Line 7 | Enter amount of credit allowed. See instructions. | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Schedule J-NR** – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 193 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 8) | Enter 3-character credit code. | | |
| 194 | Numeric | 7 | Schedule J-NR, Line 8 | Enter amount of credit allowed. See instructions. | | |
| 195 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 9) | Enter 3-character credit code. | | |
| 196 | Numeric | 7 | Schedule J-NR, Line 9 | Enter amount of credit allowed. See instructions. | | |
| 197 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 10) | Enter 3-character credit code. | | |
| 198 | Numeric | 7 | Schedule J-NR, Line 10 | Enter amount of credit allowed. See instructions. | | |
| 199 | Alphanumeric | 3 | Nonrefundable Priority 3 Credit Code (Schedule J‑NR, Line 11) | Enter 3-character credit code. | | |
| **Government Specific Data** (continued) | | | | | | |
| **IT-540B-2D Schedule J-NR** – continued | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 200 | Numeric | 7 | Schedule J-NR, Line 11 | Enter amount of credit allowed. See instructions. | | |
| 201 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 12) | Enter 3-character credit code. | | |
| 202 | Numeric | 8 | Schedule J-NR, Line 12 | Enter amount of credit allowed. See instructions. | | |
| 203 | Alphanumeric | 26 | Schedule J-NR, Line 12A | Enter the LDR State Certification Number from Form R-6135. | | |
| 204 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 13) | Enter 3-character credit code. | | |
| 205 | Numeric | 8 | Schedule J-NR, Line 13 | Enter amount of credit allowed. See instructions. | | |
| 206 | Alphanumeric | 26 | Schedule J-NR, Line 13A | Enter the LDR State Certification Number from Form R-6135. | | |
| 207 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 14) | Enter 3-character credit code. | | |
| 208 | Numeric | 8 | Schedule J-NR, Line 14 | Enter amount of credit allowed. See instructions. | | |
| 209 | Alphanumeric | 26 | Schedule J-NR, Line 14A | Enter the LDR State Certification Number from Form R-6135. | | |
| 210 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Credit Code (Schedule J-NR, Line 15) | Enter 3-character credit code. | | |
| 211 | Numeric | 8 | Schedule J-NR, Line 15 | Enter amount of credit allowed. See instructions. | | |
| 212 | Alphanumeric | 26 | Schedule J-NR, Line 15A | Enter the LDR State Certification Number from Form R-6135. | | |
| 213 | Numeric | 8 | Schedule J-NR, Line 16 | Total Nonrefundable Tax Credits – Add Lines **2** – **15**. | | |
| **IT-540B-2D Schedule Nonresident and Part-Year Resident (NPR) Worksheet** | | | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** | | |
| 214 | Numeric | 9 | NPR Worksheet, Line 1 | Federal NPR - Wages, salaries, tips, etc. | | |
| 215 | Numeric | 9 | NPR Worksheet, Line 1 | Louisiana -Wages, salaries, tips, etc. | | |
| 216 | Numeric | 9 | NPR Worksheet, Line 2 | Federal- Taxable interest | | |
| 217 | Numeric | 9 | NPR Worksheet, Line 2 | Louisiana- Taxable interest | | |
| 218 | Numeric | 9 | NPR Worksheet, Line 3 | Federal- Dividends | | |
| 219 | Numeric | 9 | NPR Worksheet, Line 3 | Louisiana- Dividends | | |
| 220 | Numeric | 10 | NPR Worksheet, Line 4 | Federal- Business income (or loss) and farm income (or loss) | | |
| 221 | Numeric | 9 | NPR Worksheet, Line 4 | Louisiana- Business income (or loss) and farm income (or loss) | | |
| 222 | Numeric | 10 | NPR Worksheet, Line 5 | Federal- Gains (or losses) | | |
| 223 | Numeric | 9 | NPR Worksheet, Line 5 | Louisiana- Gains (or losses) | | |
| 224 | Numeric | 9 | NPR Worksheet, Line 6 | Federal- IRA distributions, pensions and annuities | | |
| 225 | Numeric | 9 | NPR Worksheet, Line 6 | Louisiana- IRA distributions, pensions and annuities | | |
| 226 | Numeric | 10 | NPR Worksheet, Line 7 | Federal- Rental real estate, royalties, partnerships, S corporations, trusts, etc. | | |
| 227 | Numeric | 9 | NPR Worksheet, Line 7 | Louisiana- Rental real estate, royalties, partnerships, S corporations, trusts, etc. | | |
| 228 | Numeric | 10 | NPR Worksheet, Line 8 | Federal -Social Security benefits | | |
| 229 | Numeric | 10 | NPR Worksheet, Line 9 | Other income- Enter the amount of Louisiana NOL utilized- | | |
| 230 | Numeric | 10 | NPR Worksheet, Line 9 | Federal- Other income | | |
| 231 | Numeric | 9 | NPR Worksheet, Line 9 | Louisiana- Other income | | |
| 232 | Numeric | 10 | NPR Worksheet, Line 10 | Federal -Total Income – Add the income amounts on Lines 1 – 9 for each column. | | |
| 233 | Numeric | 9 | NPR Worksheet, Line 10 | Louisiana- Total Income – Add the income amounts on Lines 1 – 9 for each column. | | |
| 234 | Numeric | 9 | NPR Worksheet, Line 11 | Federal- Total Adjustments to Income | | |
| 235 | Numeric | 9 | NPR Worksheet, Line 11 | Louisiana- Total Adjustments to Income | | |
| 236 | Numeric | 10 | NPR Worksheet, Line 12 | Federal Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11. | | |
| 237 | Numeric | 9 | NPR Worksheet, Line 12 | Louisiana Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11. | | |
| 238 | Numeric | 7 | NPR Worksheet, Line 13 | Louisiana- Interest and dividend income from other states and their political subdivisions | | |
| 239 | Numeric | 7 | NPR Worksheet, Line 14 | Louisiana- Recapture of START contributions | | |
| 240 | Numeric | 7 | NPR Worksheet, Line 15 | Louisiana- Add back of donation to school tuition organization credit | | |
| 241 | Numeric | 7 | NPR Worksheet, Line 16 | Louisiana- Add back of pass-through entity loss | | |
| 242 | Numeric | 7 | NPR Worksheet, Line 17 | Louisiana- Total - Add Lines 12 through 16. | | |
| 243 | Numeric | 3 | NPR Worksheet, Line 18A | Exempt Income Code- Enter 3-character credit code. | | |
| 244 | Numeric | 7 | NPR Worksheet, Line 18A | Enter amount of exemption allowed. | | |
| 245 | Numeric | 3 | NPR Worksheet, Line 18**B** | Exempt Income Code- Enter 3-character credit code. | | |
| 246 | Numeric | 7 | NPR Worksheet, Line 18**B** | Enter amount of exemption allowed. | | |
| 247 | Numeric | 3 | NPR Worksheet, Line 18**C** | Exempt Income Code- Enter 3-character credit code. | | |
| 248 | Numeric | 7 | NPR Worksheet, Line 18**C** | Enter amount of exemption allowed. | | |
| 249 | Numeric | 3 | NPR Worksheet, Line 18**D** | Exempt Income Code- Enter 3-character credit code. | | |
| 250 | Numeric | 7 | NPR Worksheet, Line 18**D** | Enter amount of exemption allowed. | | |
| 251 | Numeric | 3 | NPR Worksheet, Line 18**E** | Exempt Income Code- Enter 3-character credit code. | | |
| 252 | Numeric | 7 | NPR Worksheet, Line 18**E** | Enter amount of exemption allowed. | | |
| 253 | Numeric | 3 | NPR Worksheet, Line 18**F** | Exempt Income Code- Enter 3-character credit code. | | |
| 254 | Numeric | 7 | NPR Worksheet, Line 18**F** | Enter amount of exemption allowed. | | |
| 255 | Numeric | 7 | NPR Worksheet, Line 19 | Total Exempt Income – Add Lines 18A through 18F. | | |
| 256 | Numeric | 8 | NPR Worksheet, Line 20 | **LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 19 from Line 17. Also, enter this  Amount on Form IT-540B, Line 8. | | |
| **Trailer** | | | | | | |  |
| 257 | Indicates the end of the data file. Value is **\*EOD\***. | | | | | |