

**General Information for Filing
2009 Louisiana Nonresident Professional Athlete Individual Income Tax Return**

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This space on the first page of the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.

WHO MUST FILE A RETURN? (FORM IT-540B-NRA)

1. A nonresident individual must file Form IT-540B-NRA if he or she is a professional athlete who earned income as a result of services rendered within Louisiana and is required to file a federal individual income tax return.
2. Any taxpayer who has overpaid their tax through withholding or declaration of estimated tax must file a return to obtain a refund or credit.

IMPORTANT NOTE: Under the provisions of R.S. 47:1602.1, penalties will be imposed for failure to use Form IT-540B-NRA when filing and reporting Louisiana income. A \$500 penalty will be imposed for the first failure to file the correct form, a \$1,000 penalty for the second failure to file the correct form, and \$2,500 each additional failure to file the correct form within a three year period.

INCOME TO BE REPORTED ON THIS FORM

1. The Louisiana income of a nonresident individual who is a member of a professional athletic team should be reported to Louisiana. Louisiana income is the portion of the total compensation for services rendered as a member of a professional athletic team during the taxable year earned while in Louisiana. The reported income is proportional to the number of duty days spent within the state rendering services for the team in any manner, compared to the total number of duty days spent both within and without the state during the taxable year. This reporting requirement shall include all employees who are active players, players on the disabled list, and any other persons required to travel and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.
2. The Louisiana income of a nonresident athlete who is NOT a member of a professional athletic team (e.g. PGA golfer) should be reported to Louisiana. The amount to be reported is the gross amount earned in the state less the ordinary and necessary business expenses directly attributable to the state, and a pro rata share of indirect business expenses not directly attributable to income from any particular source.
3. All other Louisiana-sourced income should be reported. Examples of such income items are amounts paid to the athlete for endorsements, royalties, promotional advertising, etc. The amount earned is calculated on a pro-rata basis for Louisiana.

FORMS

Forms and instructions may be obtained from the Department's website at www.revenue.louisiana.gov.

AMENDED RETURNS

If you file your Louisiana income tax return and later become aware of any changes you must make to income, deductions, or credits, you must file an amended Louisiana return. A corrected return, Form IT-540B-NRA should be submitted along with an explanation of the change(s) and a copy of the federal amended return if one was filed. The form should be clearly marked with an "X" in the "Amended Return" box. Do not make any adjustments for the refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted.

WHEN TO FILE AND PAY TAX

1. A calendar year return is due on or before May 15, 2010.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. Extensions must be filed before the tax return's due date, May 15, 2010, for the 2009 return, and may be submitted either electronically via the Department of Revenue's website, www.revenue.louisiana.gov, or by submitting Form R-2868 an Application for Extension of Time to File Louisiana Individual Income Tax.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay any tax that may be due. Payments received after the return due date will be charged interest and penalties. Please place the extension as the first page of your return.

Interest and Penalties - See Interest and Penalty Calculation worksheets, page 17.

KEEP YOUR RECORDS

Taxpayers should keep copies of federal and state returns and W-2 statements for four years. Do not submit a copy of your federal return, unless requested by the Department.

**Instructions for Preparing Your
2009 Nonresident Athlete Individual Income Tax Return, Form IT-540B-NRA**

ABOUT THIS FORM

If you are a nonresident individual who is a professional athlete and earned income as a result of services rendered within Louisiana, you should complete Form IT-540B-NRA.

- a. Write amounts only on those lines that are applicable.
- b. Use only a pen with black ink.
- c. All numbers should be rounded to the nearest dollar.
- d. Numbers should NOT be printed over the pre-printed zeroes in the boxes to the far right, which are used to designate cents (.00).
- e. To avoid any delay, use this form for 2009 only.
- f. If you are filing an amended return, mark an "X" in the "Amended Return" box.

Name, Address, and Social Security Number – Print your name, address, daytime telephone number, and Social Security Number on your return. On a joint return, print the names and Social Security Numbers in the same order that you listed them on your federal return.

Lines 1-5: Filing Status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow. If your filing status is Head of Household, you must list the name of the qualifying person in the space provided if that person is not a dependent. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return; you are age 65 or over; or, you are blind. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on his or her federal tax return. This box has already been marked with an "X" for you.

Line 6C – Print the names of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, print the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C and print the result.

Line 7 – Print the amount of your Federal Adjusted Gross Income. This amount is taken from federal Form 1040, Line 37, or federal Form 1040A, Line 21, or federal Form 1040EZ, Line 4. If your Federal Adjusted Gross Income is less than zero, print zero, "0".

Line 8A – Print the amount from Schedule NRA-1, page 16, Line 5.

Line 8B – All other Louisiana-sourced income should be reported. Examples of such income items are amounts paid to the athlete for endorsements, royalties, promotional advertising, etc. The amount earned is calculated on a pro-rata basis for Louisiana.

Line 9 – Divide Line 8C by Line 7. Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage can not exceed 100 percent.

Line 10A – If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank. If you did itemize your deductions, print on Line 10A the amount of your federal itemized deductions, shown on Form 1040, Schedule A, Line 29.

Line 10B – If you did not itemize your deductions on your federal return, leave this line blank. If you did itemize your deductions and your filing status is: 1 or 3, print \$5,700; 2 or 5, print \$11,400; 4, print \$8,350.

Line 10C – Subtract Line 10B from Line 10A. If less than zero, print zero "0."

Line 10D – If you claimed a federal disaster relief credit on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H-NRA in order to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits utilized for this year and allowed by the Internal Revenue Service (IRS) could be credits that are carried forward from 2005 or 2006. However, the credits must appear on your federal return. Attach a copy of your federal return which indicates the amount of the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

If you have not claimed federal disaster relief credits, print your federal income tax liability on Line 10D. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability

- Federal Form 1040EZ filers: This amount is on Line 11.
- Federal Form 1040A filers: This amount is on Line 35.
- Federal Form 1040 filers: This amount is on Line 55, less the amount from Form 4972 included on Line 44.

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit (associated with Louisiana income) that was claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credits, Schedule G-NRA, Line 3.

Line 10E – Add Lines 10C and 10D and print the result.

Line 10F – Multiply Line 10E by the percentage on Line 9 and print the result. This amount of deduction is the portion applicable to your Louisiana income.

Line 11 – Subtract Line 10F from Line 8C. If less than zero, print zero, "0."

Line 12: Print the amount from Line I of the tax computation worksheet shown below.

Calculate your Louisiana tax by using the Tax Computation Worksheet.
(DO NOT USE RESIDENT TAX TABLES—USE WORKSHEET BELOW.)

TAX COMPUTATION WORKSHEET (Keep this worksheet for your records.)							
A	Taxable Income: Print the amount from Form IT-540B-NRA, Line 11.					A	.00
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), print \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), print amount from Line A.				B	.00	
C1	Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500.	C1		.00			
C2	Credit for Dependents: Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Line 6C of Form IT-540B-NRA.	C2		.00			
C3	Total: Add Lines C1 and C2.	C3		.00			
D	Ratio: Enter the ratio from Form IT 540B-NRA, Line 9.	D		%			
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D and print the result.				E	.00	TAX
F	Taxable First Bracket: Subtract Line E from Line B. If the result is zero or less than zero, print "0". Multiply balance by 2% (.02) and print the result in the TAX column.				F	.00	2% Rate
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$37,500 (\$75,000 if filing status is 2 or 5), whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04) and print the result in the TAX column.				G	.00	4% Rate
H	Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5) from Line A and print balance. If less than zero, print "0." Multiply the balance by 6% (.06) and print the result in the TAX column.				H	.00	6% Rate
I	Total Tax: Add the tax on Lines F, G, and H. Print here and on of Form IT-540B-NRA, Line 12.					I	.00

Line 13A: A credit of \$25 is allowed for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of this year. Multiply the number of qualified dependents by \$25 and print the result.

Line 13B: Print the amount from Schedule G-NRA, Line 20.

Line 13C: Add lines 13A and 13B and print the result.

Line 14: Subtract Line 13C from Line 12 and print the balance. If less than zero, print "0."

Line 15A: Print the amount of your Louisiana Citizens Property Insurance assessment that was included in your homeowner's insurance premium. You must attach a copy of the declaration page of your insurance policy in order to claim the credit. For additional information regarding this credit, see Revenue Information Bulletin 07-015 on the Department's website at www.revenue.louisiana.gov.

Line 15B: Print the amount of the total other Refundable Tax Credits. This amount is taken from Schedule F-NRA, Line 7.

Line 15C: Print the amount of Louisiana income tax withheld in 2009. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent (.10) of the income shown on Form IT-540B-NRA, Line 7, you must attach a copy of your federal return.

Line 15D: Print the total amount of payments made against your 2009 tax. Items include estimated taxes including credit carried forward to this year, payments remitted with extension, and any composite team payments made on your behalf.

Line 15E: Add Lines 15A, 15B, 15C, and 15D and print the result.

Line 16: Overpayment - If Line 15E is equal to Line 14, print zero "0" and sign and date the return. If Line 15E is greater than Line 14, subtract Line 14 from Line 15E and print the result. Your overpayment may be reduced by **Underpayment of Estimated Tax Penalty**. If Line 15E is less than Line 14, print zero "0" on Lines 16 through 20 and go to Line 21.

Line 17: Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2009 Form R-210NRA and print the amount from Line 19 of the form on this line. Attach the completed R-210NRA to your return.

Line 18: If Line 16 is greater than Line 17, subtract Line 17 from Line 16 and print the result. If Line 17 is greater than Line 16, print zero "0", subtract Line 16 from Line 17, and print the balance on Line 21.

Line 19: Print the amount of Line 18 that you wish to credit to 2010.

Line 20: Subtract Line 19 from Line 18 and print the result. This amount is to be refunded.

Line 21: If Line 14 is greater than Line 15E, subtract Line 15E from Line 14 and print the result. If this amount is the result of underpayment penalty exceeding an overpayment, go to Line 26 and print zero on Lines 22 through 25.

Line 22: Interest is charged on all tax amounts that are not paid by the due date. Print the amount from the Interest Calculation Worksheet, page 17, Line 5.

Line 23: If you fail to pay any tax owed by the due date – **on or before May 15, 2010 for calendar year filers**, or on or before your fiscal year due date, or on or before your approved extension date, you may be charged a Delinquent Filing Penalty. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 17, Line 7.

Line 24: If you fail to pay any tax owed by the due date – **on or before May 15, 2010 for calendar year filers**, you may be charged a Delinquent Payment Penalty. Please refer to the Delinquent Payment Penalty Calculation Worksheet on page 17.

Line 25: If you have a tax deficiency that is greater than \$1,000 (\$2,000 if married filing jointly), you may be charged an underpayment penalty. Complete the 2009 Form R-210NRA and print the amount from Line 19 of the form on this line. Attach the completed R-210NRA to your return.

Line 26: Balance Due Louisiana - Add Lines 21 through 25 and print the result. You may make a payment by credit card or electronic debit through the Department's website at www.revenue.louisiana.gov. You may also make payment by check or money order. **DO NOT SEND CASH.** Make your check or money order payable to the Louisiana Department of Revenue. Print the last four digits of your Social Security Numbers on your check or money order and attach it to your return.

FILING: You must sign and date your return. On a joint return, your spouse must also sign in the space provided. If you paid someone to prepare your return, they must also sign in the appropriate space and print their identification number.

Social Security Number - Print your Social Security number in boxes provided on each page of the return.

Name Boxes - Print the first 4 characters of the primary taxpayer's last name in the boxes on the second page of this return.

General Information

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name(s), and Social Security Number(s). For complete information regarding the credits, refer to the publication, "Credits, Exemptions, Exclusions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, and Inheritance and Gift Tax." This publication may be obtained on the Department's website at www.revenue.louisiana.gov.

Instructions for Refundable Tax Credits, Schedule F-NRA

Line 1 – A refundable credit (R.S. 47:297.9) is allowed against individual income tax for 100 percent of the amount paid by an active or reserve military servicemember, or the spouse of an active or reserve military servicemember, or the dependent of such servicemember for obtaining a Louisiana noncommercial hunting or fishing license. A copy of the noncommercial hunting and/or fishing license must be submitted to the Department in order to claim the credit. Complete all information requested in Lines 1A through 1D. The credit for the license purchased is valid only during the time the servicemember is on active duty. The credit does not apply to purchases of lifetime licenses. Please contact the Department of Revenue for information regarding this credit.

Additional Refundable Tax Credits Lines 2 through 6

Below is a list of additional refundable tax credits available for the tax year ending December 31, 2009. Please print the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Line 2 through 6.

NOTE: Use only the codes referenced in the table on Schedule F-NRA. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Historic Residential	60F	400.00

Line 7 – Total Refundable Tax Credits - Add Lines 1D, 2 through 6 and print the result on Schedule F-NRA, Line 7 and on Form IT-540B-NRA, Line 15B.

CODE	CREDIT DESCRIPTION
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- 50F – Inventory Tax** — R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Refer to Revenue Information Bulletin 06-036 on the Department's website.
- 51F – Ad Valorem Natural Gas** – R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Both a copy of the tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

CODE	CREDIT DESCRIPTION
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- 52F – Ad Valorem Offshore Vessels** – R.S.47:6006.1 allows a refundable credit for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. You must attach to the return a copy of the inventory tax assessment, a copy of the cancelled check in payment of the tax, and a copy of a completed Form LAT 11A from the Louisiana Tax Commission.
- 54F – Telephone Company Property** – R.S.47:6014 allows a refundable credit for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See Revenue Information Bulletin 01-004, on LDR's website. A schedule must be attached stating which entity paid the tax and obtained the credit on the individual's behalf.
- 55F – Prison Industry Enhancement** – R.S.47:6018 allows a refundable credit for the state sales and use tax paid by a taxpayer on purchases of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Contact LDR for further information regarding this credit.
- 56F – Urban Revitalization** – R.S. 51:1801 et seq. allows a refundable credit for investing in certain economically depressed areas of the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 57F – Mentor-Protégé** – R.S. 47:6027 allows a refundable credit for a mentor business that fulfills the terms of a Mentor-Protégé Agreement as approved by the Louisiana Department of Economic Development. A copy of the certification of the credit must be attached to the return.
- 58F – Milk Producers** – R.S. 47:6032 allows a refundable credit for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under the Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration, shall be certified by the Louisiana Department of Health and Hospitals to receive the credit. Revenue Information Bulletin 08-014 provides information regarding the credit and the due date of an income tax return.

CODE CREDIT DESCRIPTION

- 59F – Technology Commercialization** – R.S.51:2351 et seq. allows a refundable credit for a qualifying individual or business that invests in the commercialization of Louisiana technology. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 60F – Historic Residential** – R.S. 47:297.6 allows a refundable credit for the amount of eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential or owner-occupied mixed use structure located in a National Register Historic District, a cultural products district, a local historic district, a Main Street District, or a downtown development district. The tax credit is limited to one credit per rehabilitated structure and can not exceed \$25,000 per structure. Taxpayers must apply to the Louisiana Department of Culture, Recreation and Tourism, Division of Historic Preservation for certification. A copy of the certification of the credit must be attached to the return.
- 61F – Angel Investor** – R.S. 47:6020 et seq. allows a refundable credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses between January 1, 2005 and December 31, 2009. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. Refer to Revenue Information Bulletin 06-020 on LDR’s website.
- 62F – Musical and Theatrical Productions** – R.S. 47:6034 allows a refundable credit for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to live performance industry. No credit shall be allowed under this provision if credit has been granted for the Motion Picture Investment credit (R.S. 47:6007) or the Sound Recording Investment credit (R.S. 47:6023). Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 64F – Wind and Solar Energy Systems** – R.S.47:6030 allows a refundable credit for taxpayers who purchase and install a wind energy system, a solar energy system, or both in a residence located in this state, or for owners who purchase and install such energy systems in a residential rental apartment project. Taxpayers are also eligible for the credit when a resident purchases a newly constructed home with such systems already installed, or when such systems are installed in new apartment projects. The credit is equal to 50 percent of the first \$25,000 of the cost of each wind energy system or solar energy system, including installation costs, purchased on or after January 1, 2008. Only one tax credit is available for each eligible system. When taking this credit, the taxpayer will not be eligible for any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for that property. Refer to Louisiana Administrative Code 61:I.1907 on LDR’s website.
- 65F – School Readiness Child Care Provider** – R.S. 47:6105 allows a refundable credit for a child care provider who operates a facility or facilities where care is given to foster children in the custody of the Louisiana Department of Social Services (DSS) or to children who participate in the Child Care Assistance Program administered by the Office of Family Support in DSS. The credit is based on the average monthly number of children who attended the facility multiplied by an amount based on the quality rating of the child care facility. For more information regarding this credit, contact DSS.

CODE CREDIT DESCRIPTION

- 66F – School Readiness Child Care Directors and Staff** – R.S. 47:6106 allows a refundable credit for eligible child care directors and eligible child care staff. The tax credit is based on certain attained qualifications for directors and staff members. For more information regarding this credit, contact the Louisiana Department of Social Services.
- 67F – School Readiness Business-Supported Child Care** – R.S. 47:6107 allows a refundable credit for a taxpayer who incurs eligible business-supported child care expenses. The percentage of eligible expenses allowed for the credit depends on the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Copies of cancelled checks and other documentation to support the amount of eligible expenses must be maintained and provided upon request. For more information regarding this credit, contact the Louisiana Department of Social Services.
- 68F – School Readiness Fees and Grants to Resource and Referral Agencies** – R.S. 47:6107 allows a refundable credit for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit cannot exceed \$5,000 per tax year. For more information regarding this credit, contact the Louisiana Department of Social Services.
- 69F – Sugarcane Trailer Conversion or Acquisition** – R.S. 47:6029 allows a refundable credit for the cost paid this year to acquire or replace an eligible sugarcane trailer, or to convert an ineligible sugarcane trailer to an eligible sugarcane trailer. An eligible trailer hauls sugarcane and meets certain requirements which will authorize the owner or operator to obtain an annual special permit for sugarcane vehicles after August 1, 2012. The credit is limited to \$8,500 per trailer.
- 70F – Retention and Modernization** – R.S. 51:2399.1 et seq. allows a refundable credit for an employer who incurs qualified expenditures to modernize existing operations in Louisiana to retain the business in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 71F – Conversion of Vehicle to Alternative Fuel** – R.S. 47:6035 allows a refundable credit for the conversion of a vehicle to a qualified clean-burning motor vehicle fuel property, or the purchase of a new qualified motor vehicle with a qualified clean-burning fuel property installed by the manufacturer. The purchased vehicle must be properly registered with the Louisiana Department of Public Safety. You must attach documentation verifying the conversion or purchase of the vehicle.
- 72F – Research and Development** – R.S. 47:6015 allows a refundable credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. The credit is obtained through the Louisiana Department of Economic Development and documentation from that agency must be attached to the return.
- 80F – Other Refundable Credit** – Reserved for future credits.

Instructions for Nonrefundable Tax Credits, Schedule G-NRA

Line 1 – Credit for certain disabilities – (R.S. 47:297(A)) If you are a taxpayer, spouse, or dependent of a person who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind, you can earn a credit of \$100 against the tax. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, **a physician’s statement is required certifying the disability.** If this statement is not submitted with the return, it will be requested later. For purposes of this credit, refer to the definitions below:

- DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication.
- LOSS OF LIMB is defined as one who has lost one or both hands at or above the wrist or one or both feet at or above the ankle. This credit also applies if use of the limb or limbs has been permanently lost.
- MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself or performing routine daily health requirements due to his mental condition.
- BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees.

The name of the qualifying dependent must be printed on Line 1C. Print on Line 1D the total number of qualifying individuals. Multiply Line 1D by \$100 and print the result on Line 1E.

Line 2 – Credit for contributions to educational institutions

Taxpayers who donate computer or other technological equipment to educational institutions in Louisiana are allowed a credit of 40 percent of the value of the property donated (R.S. 47:37). The recipient certifies the donation of property by using Form R-3400 the Certificate of Donation available on LDR’s website. You must attach the completed certification form to your return. On Line 2A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 2A by 40 percent and print the result on Line 2B. Round to the nearest dollar

Line 3 – CREDIT FOR CERTAIN FEDERAL CREDITS –

Taxpayers are allowed a credit of 10 percent of the following federal credits: a credit for the elderly found on Federal Form 1040A, Line 30 or Federal Schedule R as noted on Federal Form 1040, Line 53; a foreign tax credit, Federal Form 1040, Line 47; a residential energy credit, Federal Form 5695 as noted on Federal Form 1040, Line 52; plus 10 percent of any investment tax credit or jobs credit computed on Federal Form 3800 (R.S. 47:297(B)). If the credit was not used on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not used. Print the total federal credit on Line 3A. Multiply Line 3A by 10 percent and print the result or \$25, whichever is less on Line 3B.

Additional nonrefundable credits Lines 4 through 9

Below, is a list of additional nonrefundable credits available for the taxable year ended December 31, 2009. Please print the credit description, identifying code, and the dollar amount claimed, in the appropriate spaces on Lines 5 through 10.

Example:

Credit Description	Code	Amount of Credit Claimed
Dedicated Research	220	500.00

Line 10—Total Nonrefundable Credits – Add Lines 1E, 2B, 3B, and 4 through 9. Print the result on Form IT-540B-NRA, Line 13B.

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| 100 – Premium Tax | — R.S. 47:227 provides a credit against Louisiana income tax for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities (e.g. partnership). A schedule must be attached stating what entity(ies) paid the premium tax and generated the credit on behalf of the individual. |
| 105 – Commercial Fishing | — R.S. 47:297(C) provides a credit for the amount of gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid. |
| 110 – Family Responsibility | — R.S. 47:297(F) provides a credit for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit is equal to 33.3 percent of the contribution not to exceed \$200. |
| 115 – Small Town Doctor/Dentist | — R.S. 47:297(H) provides a credit for certified medical doctors and dentists licensed to practice in certain areas of Louisiana. The credit is limited to \$5,000. |
| 120 – Bone Marrow | — R.S. 47:297(I) provides a credit to employers authorized to do business in the state who incur bone marrow donor expense by developing a bone marrow donation program, educating employees related to bone marrow donations, making payments to a health care provider for determining tissue types of potential donors, and paying wages to an employee for time related to tissue typing and bone marrow donation. If the wage expense is used to obtain the credit, it cannot be deducted as an expense for income tax purposes. The amount of the credit is equal to 25 percent of the bone marrow donor expense paid or incurred by the employer during the tax year. |
| 125 – Law Enforcement Education | — R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Department of Public Safety and Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement. |
| 130 – First Time Drug Offenders | — R.S. 47:297(K) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense, and who is less than 25 years of age at the time of initial employment. |
| 135 – Bulletproof Vest | — R.S. 47:297(L) provides a credit for the purchase of a bulletproof vest for certain law enforcement personnel, as designated in the statute. The credit is limited to \$100. |

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- 140 – Nonviolent Offenders** — R.S. 47:297(O) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense, has completed a court-ordered program certified by the employee’s probation officer, and has worked 180 days. A statement signed by both the employer and employee certifying the employee’s fulltime work status for the year must be attached to the return.
- 150 – Qualified Playgrounds** — R.S. 47:6008 provides a credit against Louisiana income tax for donations to assist qualified playgrounds. The credit shall be an amount equal to the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. For more information on this credit, see Revenue Ruling 02-020 on LDR’s website.
- 155 – Debt Issuance** — R.S. 47:6017 provides a credit against Louisiana income tax for the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.
- 175 – Donations of Materials, Equipment, Advisors, Instructors** — R.S. 47:6012 provides a credit for employers within the state for donations of the latest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, apprenticeship programs registered with the Louisiana Workforce Commission assist in the development of training programs designed to meet industry needs. The credit is equal to 50 percent of the value of the donated materials, equipment, or services rendered by the instructor. When taken with other applicable credits, this credit cannot exceed 20 percent of the employer’s tax liability for any taxable year.
- 199 – Other** — Reserved for future credits.
- 200 – Atchafalaya Trace** — R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries. You must attach a copy of your contract to the return.
- 202 – Organ Donation** — R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual and/or spouse for a living organ donation.
- 204 – Household Expense for Physically and Mentally Incapable Persons** — R.S. 47:297.2 provides a credit against the individual income tax for a person who maintains a household that includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is equal to the applicable percentage of employment-related expenses allowable pursuant to Section 21 of the Internal Revenue Code.
- 208 – Previously Unemployed** — R.S. 47:6004 provides a credit for hiring a previously unemployed person who participates in the Family Independence Work Program in a newly created full-time job.
- 210 – Recycling Credit** — R.S. 47:6005 provides a credit for the purchase of certain equipment and/or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.
- 212 – Basic Skills Training** — R.S. 47:6009 provides a credit against Louisiana income tax for employers who pay for training to bring employees’ reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee, not to exceed \$30,000 for the tax year.

CODE CREDIT DESCRIPTION

- 220 – Dedicated Research** — R.S. 51:2203 provides a credit of 35 percent of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund, which is administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit. A copy of your certification must be attached to the return.
- 224 – New Jobs Credit** — R.S. 47:34 and R.S. 47:287.749 provide a credit to employers who establish or expand a business in the state. A schedule that includes the calculation of the credit must be attached to the return and must include the name, address, and Social Security Number of each new employee; highest number of full-time and qualified part-time employees during the previous year; highest number of full-time and part-time employees during the current year; number of new employees hired for new jobs created during this taxable year; and amount of credit carried forward from the previous year.
- 226 – Refund by Utilities** — R.S. 47:287.664 provides a credit against Louisiana income tax for certain court ordered refunds made by utilities to its customers. Please contact the Department of Revenue for information regarding this credit.
- 228 – Eligible Re-entrants** — R.S. 47:287.748 provides a credit to a taxpayer who employs an eligible re-entrant in Louisiana. An eligible re-entrant is defined as one who has been convicted of a felony and who have successfully completed the Intensive Incarceration Program as provided for in R.S. 15:574.4. Please contact the Department of Revenue for information regarding this credit.
- 230 – Neighborhood Assistance** — R.S. 47:35 and R.S. 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in the state of Louisiana. The tax credit is limited to 70 percent of the actual amount contributed for investment in programs approved by the Commissioner of Administration or his successor. Such credit shall not exceed \$250,000 annually. Please contact the Department of Revenue for information regarding this credit.
- 232 – Cane River Heritage** — R.S. 47:6026 provides a credit for a heritage-based cottage industry located or to be located in the Cane River Heritage Area Development Zone. The taxpayer must enter into a contract with the Louisiana Department of Culture, Recreation, and Tourism, and a copy of the contract must be attached to the return.
- 234 – LA Community Economic Development** — R.S. 47:6031 provides a credit for the amount of money donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution. The credit must be certified by the Louisiana Department of Economic Development, and a copy of the certification must be attached to the return.
- 236 – Apprenticeship** — R.S. 47:6033 provides a credit to employers for one dollar for each hour of employment of an eligible apprentice, limited to 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research. For more information regarding this credit, contact the Louisiana Workforce Commission.

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- to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research. For more information regarding this credit, please contact the Louisiana Workforce Commission.
- 238 – Ports of Louisiana Investor** — R.S. 47:6036(C) provides a credit to individuals to encourage investment in state port facilities in Louisiana. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 240 – Ports of Louisiana Import Export Cargo** — R.S. 47:6036(l) provides a credit to individuals to encourage the use of state port facilities in Louisiana. The credit is based on the number of tons of qualified cargo imported and exported from or to manufacturing, fabrication, assembly, distribution, processing or warehousing facilities located in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
- 251 – Motion Picture Investment** — R.S. 47:6007(C)(1) provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. Taxpayers taking this credit may attach Form R-10611, available on LDR’s website, as documentation for this credit.
- 252 – Research and Development** — R.S. 47:6015 provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. Use this code for Research and Development credits approved by Louisiana Department of Economic Development prior to July 9, 2009.
- 253 – Historic Structures** — R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in a Downtown Development District. For information on qualifying for this credit, please refer to Revenue Information Bulletin 06-002 on the Department’s website.
- 254 – Digital Interactive Media** — R.S.47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. The credit is obtained through the Department of Economic Development and documentation from that agency must be attached to the return.
- 256 – Motion Picture Employment of Resident** — R.S. 47:1125.1 provides a credit against Louisiana income tax for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entities. Refer to Revenue Information Bulletin 05-005 on the Department’s website.
- 257 – Capital Company** — R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Office of Financial Institutions. A copy of your certification must be attached to the return.
- 258 – LA Community Development Financial Institution (LCDFI)** — R.S. 51:3081 et seq. provides a credit to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.

CODE CREDIT DESCRIPTION

- 259 – New Markets** — R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments, as defined in Section 45D of the Internal Revenue Code. The taxpayer must be certified by the Louisiana Department of Economic Development and approved by LDR. Information on the program investment limits are frequently posted as Revenue Information Bulletins on LDR’s website.
- 260 – Brownfields Investor Credit** — R.S. 47:6021 provides a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields sites in the state. The credit is obtained through the Louisiana Department of Economic Development and the Louisiana Department of Environmental Quality.
- 261 – Motion Picture Infrastructure** — R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. Refer to Revenue Information Bulletin 06-004 on LDR’s website.
- 299 – Other** – Reserved for future credits.
- 300 – Biomed/University Research** – R.S. 17:3389 provides a credit against the Louisiana individual income tax to persons who establish research activities either in a Biomedical or a University Research and Development Park. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
- 305 – Tax Equalization** – R.S. 47:3201 et. seq. provides a credit for tax equalization for certain businesses locating in Louisiana. The taxpayer must enter into a contract with the Louisiana Department of Economic Development and a copy of the contract showing the credit granted must be attached to the return.
- 310 – Manufacturing Establishments** – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Department of Economic Development. A copy of the contract showing the credit granted must be attached to the return.
- 315 – Enterprise Zone** – R.S. 51:1781 et seq. provides a credit against the Louisiana individual income tax for private sector investments in certain areas that are designated as “Enterprise Zones.” You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
- 399 – Other** – Reserved for future credits.

General Information about Disaster Relief Credits

FEDERAL DISASTER RELIEF CREDITS

Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases.

Act 25 of the First Extraordinary Session of 2006 expanded the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on your 2008 federal income tax form. Louisiana Administrative Code (LAC) 61:I.601 designated the following federal credits qualify as disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit
3. Rehabilitation Tax Credit
4. Employer-Provided Housing Credit
5. Low Income Housing Credit
6. New Markets Tax Credit

For complete information about disaster relief credits, review LAC 61:I.601 available through the Department's website at www.revenue.louisiana.gov.

Consult your tax advisor or contact the IRS for information concerning the federal credits. You must attach a copy of the appropriate federal form(s) to your return in order for your modified Louisiana federal income tax deduction to be allowed.

Instructions for Schedule H-NRA

If you have claimed federal disaster relief credits, complete Schedule H-NRA.

Line 1 – Print the amount of your federal income tax liability from Federal Form 1040, Line 55.

Line 2 – Print the amount of federal disaster relief credits claimed on your federal return. The federal disaster relief credits utilized for this year and allowed by the Internal Revenue Service (IRS) could be credits that are carried forward from 2005 or 2006. Attach a copy of your federal return which indicates the amount of the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

Line 3 – Add the amounts from Lines 1 and 2 and print the result. Mark the box on Line 10D to indicate that your income tax deduction has been increased by the amount of federal disaster credits.

Schedule NRA — Duty Day Detail

Name _____ Social Security Number or TIN _____ Page _____ of _____
 Street address _____
 City _____ State _____ ZIP _____

Professional sports franchise _____ Professional sports association or league _____
 (Name of team) (PGA, NFL, NBA, NHL, ECHL, PCL)

11	Dates of Duty Days		Number of Duty Days in Louisiana	Sports Facility at which income was earned	Location of Sports Facility at which income was earned
	From MM/DD	To MM/DD			
1	_____	_____ 2009	_____	_____	_____ LA
2	_____	_____ 2009	_____	_____	_____ LA
3	_____	_____ 2009	_____	_____	_____ LA
4	_____	_____ 2009	_____	_____	_____ LA
5	_____	_____ 2009	_____	_____	_____ LA
6	_____	_____ 2009	_____	_____	_____ LA
7	_____	_____ 2009	_____	_____	_____ LA
8	_____	_____ 2009	_____	_____	_____ LA
9	_____	_____ 2009	_____	_____	_____ LA
10	_____	_____ 2009	_____	_____	_____ LA

11 Total Louisiana Duty Days _____
 See Instructions.

This form must be attached to Form IT-540B-NRA along with Form Schedule NRA-1 (page 16).

Instructions for Schedule NRA-Duty Day Detail

The Louisiana income tax of a nonresident professional athlete is attributable to the Sports Facility Assistance Fund, as created by R.S. 39:100.1. Schedule NRA - 1 and Schedule NRA-Duty Day Detail must be attached to Form IT-540B-NRA in order to comply with the statute. If more than one Duty Day Schedule is required, use page numbers when indicating the number of schedules attached to the return.

A professional athlete is defined as an athlete that either plays for a professional sports franchise or who is a member of a professional sports association or league. This reporting requirement includes all employees who are active players, players on the disabled list, and any other persons required to travel and who do travel with and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

Print your name, address and Social Security Number in the spaces provided.

SPORTS FRANCHISE AND LEAGUE AFFILIATION

In the space provided, indicate the professional sports franchise and the professional sports association or league you are affiliated with. Please see the definitions below:

“Professional sports franchise” means a member team of a professional sports association or league.

“Professional sports association or league” means any of the following:

1. Professional Golfers Association of America (PGA);
2. National Football League (NFL);
3. National Basketball Association (NBA);
4. National Hockey League (NHL);
5. East Coast Hockey League (ECHL);
6. Pacific Coast League (PCL).

Lines 1 through 10 of Schedule NRA-Duty Day Detail.

Complete a single line of Schedule NRA-Duty Day Detail for each event in which income was earned in Louisiana at a sports facility.

An explanation of each column is given below.

DATES OF DUTY DAYS – In the columns designated “Dates of Duty Days,” print the beginning and ending dates for the duty days associated with the event. Duty Days are defined as follows:

“**Duty days**” means all days during the taxable year from the beginning of the professional athletic team’s official preseason training period through the last game in which the team competes or is scheduled to compete.

- I. Duty days shall also include days on which a member of a professional athletic team renders a service for a team on a date that does not fall within the period described in the general definition of duty days above, for example, participation in instructional leagues, the Pro Bowl, or other promotional caravans. Rendering a service includes conducting training and rehabilitation activities, but only if conducted at the facilities of the team.
- II. Included within duty days shall be game days, practice days, days spent at team meetings, promotional caravans, and preseason training camps, and days served with the team through all postseason games in which the team competes or is scheduled to compete.
- III. Duty days for any person who joins a team during the season shall begin on the day that person joins the team, and for a person who leaves a team shall end on the day that person leaves the team. If a person switches teams during a taxable year, a separate duty day calculation shall be made for the period that person was with each team.
- IV. Days for which a member of a professional athletic team is not compensated and is not rendering services for the team in any manner, including days when the member of a professional athletic team has been suspended without pay and prohibited from performing any services for the team, shall not be treated as duty days.
- V. Days for which a member of a professional athletic team is on the disabled list shall be presumed not to be duty days spent in the state. They shall, however, be included in total duty days spent within and without the state.
- VI. Travel days that do not involve either a game, practice, team meeting, promotional caravan, or other similar team event are not considered duty days spent in the state, but shall be considered duty days spent within and without the state.

DUTY DAYS IN LOUISIANA – In the column designated “Number of Duty Days in Louisiana,” print the total duty days associated with the event.

NAME OF SPORTS FACILITY – In the column designated “Sports Facility at Which Income Was Earned” print the name of the arena /stadium/course where the event was held. For example: Louisiana Superdome, Baton Rouge Centroplex, Zephyr Field.

LOCATION OF SPORTS FACILITY

In the column designated “Location of Sports Facility” print the name of the Louisiana city in which the facility is located.

Line 11: Total Louisiana Duty Days – Print the total of “Number of Duty Days in Louisiana” here.

Schedule NRA-1

1. Total **Louisiana** Duty Days - See Instructions. _____
2. Total Duty Days **EVERYWHERE** - See Instructions. _____
3. Divide Line 1 by Line 2 and print result here.
Carry out to two decimal places in the percentage. (e.g. 24.19%) _____
4. Total compensation - See instructions.. . . . _____
5. Multiply Line 4 by the ratio on Line 3. Print result here and on Line 8 of Form 540B-NRA. . _____

This form must be attached to Form IT-540B-NRA along with Form Schedule NRA-Duty Day Detail (page 14).

Instructions for Schedule NRA-1

Line 1: Total **Louisiana** Duty Days – Print the amount from Line 11 from Schedule NRA - Duty Day Detail. If more than one Schedule NRA - Duty Day Detail has been prepared, add the amounts from Line 11 of each schedule prepared.

Line 2: Print Total Duty Days **Everywhere** – This is the total of all “Duty Days” associated with the athletic season. See definition of “Duty Days” on page 13.

Line 3: Ratio of Louisiana Duty Days to Total Duty Days – Divide Line 1 by Line 2 and print result here. Carry out to two decimal places in the percentage; for example, 24.19 percent. Do not round up.

Line 4: Total Compensation – Print the amount of total compensation received for services rendered as a member of a professional athletic team. The amount(s) to include are defined below.

Total compensation includes salaries, wages, bonuses, and any other type of compensation paid during the taxable year to a member of a professional athletic team for services performed in that year.

- I. Total compensation shall not include strike benefits, severance pay, termination pay, contract or option-year buyout payments, expansion or relocation payments, or any other payments not related to services rendered to the team.
- II. For purposes of this rule, “bonuses” subject to the allocation procedures described in this Subsection, are:
 - (a) bonuses earned as a result of play during the season, including performance bonuses, bonuses paid for championship, playoff or bowl games played by a team, or for selection to all-star league or other honorary positions; and

(b) bonuses paid for signing a contract, unless all of the following conditions are met:

- (i) the payment of the signing bonus is not conditional upon the signee playing any games for the team, or performing any subsequent services for the team, or even making the team;
- (ii) the signing bonus is payable separately from the salary and any other compensation; and
- (iii) the signing bonus is nonrefundable.

Total compensation for services rendered as a member of a professional athletic team means the total compensation received during the taxable year for services rendered

- I. from the beginning of the official preseason training period through the last game in which the team competes or is scheduled to compete during that taxable year; and
- II. during the taxable year on a date that does not fall within the period in clause “I” above; for example, participation in instructional leagues, the Pro Bowl, or promotional caravans.

Line 5: Louisiana Income - Multiply Line 4 by the percentage on Line 3. Print the amount on Line 8 of Form IT-540B-NRA. This is the amount of your “total compensation” earned in Louisiana.

Interest and Penalty Calculation Worksheets

In general, you will be charged interest and penalties if you do not pay all amounts due on or before the due date.

1. A 2009 calendar year return is due on or before May 15, 2010.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your 2009 calendar year income tax amount is not paid by May 15, 2010, you will be charged interest on the unpaid tax from May 16, 2010, until the date of payment for the balance of tax due. The interest rate varies from year to year and is not determined until the latter part of 2009. See Revenue Information Bulletin (RIB) 10-001 for the 2010 interest rate. The RIB is available on the Department’s website. In order to compute the INTEREST RATE PER DAY, divide the 2010 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2009 interest rate is determined to be 17% (0.17) per annum. Divide 0.17 by 365. $0.17/365 = .0004657$, which equals the INTEREST RATE PER DAY. **NOTE!!** You must carry out your computation to 7 places to the right of the decimal point.

Interest Calculation Worksheet		
1	Number of days late from *May 15, 2010 (*or days late from fiscal year due date)	
2	Interest rate per day (See instructions above.)	0.
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540B-NRA, Line 21.)	.00
5	Total interest due (Multiply Line 4 by Line 3, and print the result on Form IT-540B-NRA, Line 22.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2009, for calendar year filers, your fiscal year due date, or your approved extension date. A penalty of 5 percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional 5 percent (.05) is assessed for each additional 30 days, or fraction thereof, during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent (.25) of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from *May 15, 2010 (*or days late from fiscal year due date)	
2	Divide Line 1 by 30 (days).	÷30
3	Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	
4	30-day penalty percentage	.05
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
6	Amount you owe (Form IT-540B-NRA, Line 21.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the result on Form IT-540B-NRA, Line 23.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of

the tax due. Thirty (30) day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

Delinquent Payment Penalty – If you fail to pay 90 percent (.90) of the tax due by the due date, or fiscal year due date, a delinquent payment penalty will be assessed. A penalty of 0.5 percent (.005) of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent (.25) of the tax due.

To determine if you owe a delinquent payment penalty, answer the following questions:

1. Are you paying a 2009 tax liability after May 15, 2010?
2. Have you paid at least 90 percent (.90) of total tax due?
 - a. Print the amount from Form IT-540B-NRA Line 14.00
 - b. Print the amount from Form IT-540B-NRA, Line 15A.00
 - c. Print the amount from Form IT-540B-NRA, Line 15B.00
 - d. Subtract Lines “b” and “c” from Line “a” above.00
 - e. Multiply Line “d” by 10 percent (.10).00
 - f. Print the amount from Form IT-540B-NRA, Line 21.00

If the amount on Line “f” is **less** than or equal to the amount on Line “e,” you **have paid** at least 90 percent (.90) of the total tax due. If the amount on Line “f” is **greater** than the amount on Line “e,” you **have not paid** at least 90 percent (.90) of the total tax due.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from *May 15, 2010 (*or days late from fiscal year due date)	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent [.25].)	
6	Amount you owe (Form IT-540B-NRA, Line 21.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and print the result on Form IT-540B-NRA, Line 24.)	.00

If you are paying a 2009 tax liability after May 15, 2010, **AND have not paid** at least 90 percent (.90) of the total tax due, then you owe the delinquent payment penalty. Use the worksheet below to calculate that penalty.

Underpayment Penalty – You may be charged an Underpayment Penalty if: (A) your tax deficiency is greater than \$1,000; and (B) your filing status is either single, married filing separately, head of household, or qualifying widow(er). If your filing status is married filing jointly, you may be charged an Underpayment Penalty if your tax deficiency is greater than \$2,000. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must obtain Form R-210NRA, Nonresident Professional Athlete Underpayment Return.