

2005 LOUISIANA Nonresident Professional Athlete

PLEASE PRINT IN BLACK INK ONLY, USING CAPITAL LETTERS.

For name change, mark box.

For decedent filing, mark box.

Spouse decedent, mark box.

For address change, mark box.

Your first name	MI	Last name	Suffix
If joint return, spouse's name	MI	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, town, or APO		State	ZIP

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your Social Security Number

Spouse's Social Security Number

IMPORTANT!

You must print your SSN(s) above.

If this is an amended return, mark this box.

Please paperclip W-2s and schedules here.

FILING STATUS: Print the appropriate number in the filing status box. It must agree with federal return.

Print a "1" in box if **single**.

Print a "2" in box if **married filing jointly**.

Print a "3" in box if **married filing separately**.

Print a "4" in box if **head of household**.*

Print a "5" in box if **qualifying widow(er)**.

* If the qualifying person is not your dependent, print name here.

6 EXEMPTIONS: You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return.

A Yourself 65 or older Blind

B Spouse 65 or older Blind

C Number of dependents (Print number from Line 6C of federal return; print names below.)

D Total exemptions (Total of 6A, 6B, and 6C.)

Total of 6A & 6B

6C

6D

7	FEDERAL ADJUSTED GROSS INCOME - Print the amount from your 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 "0."	7	\$.00
8	LOUISIANA INCOME - Print the amount from Schedule NRA-1, Line 5, page 14.	8	\$.00
9	RATIO OF LOUISIANA INCOME TO FEDERAL ADJUSTED GROSS INCOME Divide Line 8 by Line 7. Carry out two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.	9		%
10A	LESS FEDERAL INCOME TAX - If the federal income tax deduction has been increased by federal disaster credit(s), and/or federal casualty loss deduction, mark box. See instructions, page 6. <input type="checkbox"/>	10A	\$.00
10B	ALLOWABLE DEDUCTION - Multiply Line 10A by the ratio on Line 9.	10B	\$.00
11	LOUISIANA NET INCOME - Subtract Line 10B from Line 8. If less than zero, print "0."	11	\$.00
12	YOUR LOUISIANA INCOME TAX - Print the amount from the tax computation worksheet, page 6.	12	\$.00
13	LESS NONREFUNDABLE CREDITS - Enter amount from Line 10 Schedule G-NRA	13	\$.00
14	ADJUSTED LOUISIANA INCOME TAX - Subtract Line 13 from Line 12. If less than zero, print "0."	14	\$.00



Attach to return if completed. Print your Social Security Number here. →

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2005 NONREFUNDABLE TAX CREDITS

SCHEDULE G-NRA

1	CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. See instructions, page 7, for definitions of these disabilities.				
	Deaf	Loss of limb	Mentally incapacitated	Blind	* 1C List dependent name(s) below. ▼
1A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1D	Print the total number of qualifying individuals. Only one credit is allowed per person.				1D
1E	Multiply Line 1D by \$100 and print the result here.				1E .00
2	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS				
2A	Print the value of computer equipment donated. Attach Form R-3400.				2A .00
2B	Multiply Line 2A by 40% (.40) and print the result here. Round to nearest dollar.				2B .00
3	CREDIT FOR CERTAIN FEDERAL CREDITS				
3A	See instructions, page 7.				3A .00
3B	Multiply Line 3A by 10% (.10). Print the result or \$25, whichever is less. This line is limited to \$25.				3B .00

OTHER NONREFUNDABLE CREDITS

SCHEDULE G - NRA

	CREDIT DESCRIPTION	CODE		AMOUNT OF CREDIT CLAIMED
4	MOTION PICTURE INVESTMENTS	251	4	.00
5			5	.00
6			6	.00
7			7	.00
8			8	.00
9			9	.00
10	TOTAL NONREFUNDABLE CREDITS - Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter this amount on Line 13 of Form IT-540B-NRA.		10	.00

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Ed.	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Atchafalaya Trace	200
Organ Donation	202
Household Expense	204
Vehicle Alternative Fuel	206
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212

Description	Code
New Markets	214
Brownfields Investor	216
Dedicated Research	220
LCDFI Credit	222
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Technology Commercialization	255

Description	Code
Motion Picture Resident	256
Capital Company	257
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Quality Jobs	320
Other	500



Attach to return if completed.

Print your Social Security Number here.

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2005 MODIFIED FEDERAL INCOME TAX INFORMATION

SCHEDULE H-NRA

1	Enter the amount from Line 2A of the Federal Income Tax Deduction Computation Worksheet.	1		.00
2	Enter the amount from Line 2B of the Federal Income Tax Deduction Computation Worksheet.	2		.00
3	Enter the amount from Line 5A of the Federal Income Tax Deduction Computation Worksheet	3		.00
4	Enter the amount from Line 7A of the Federal Income Tax Deduction Computation Worksheet.	4		.00
5	Enter the amount from Line 8A of the Federal Income Tax Deduction Computation Worksheet.	5		.00
6	Enter the amount from Line 9A of the Federal Income Tax Deduction Computation Worksheet	6		.00
7	Enter the amount from Line 11 of the Federal Income Tax Deduction Computation Worksheet.	7		.00



GENERAL INFORMATION FOR FILING 2005 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE INDIVIDUAL INCOME TAX RETURN

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

1. A nonresident person 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.

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: a) ordinary and necessary business expenses directly attributable to the state, and b) a pro-rata share of indirect business expenses not directly attributable to income from any particular source.

FORMS

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

AMENDED RETURNS

If you file your 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, 2006.
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

Louisiana recognizes the extension granted by the Internal Revenue Service. Attach a copy of Federal Form 4868 or a copy of your acknowledgement from the Internal Revenue Service which contains your confirmation number that your Federal extension has been approved. Use Form R-2868 for requesting an extension beyond the date required for filing your federal return. You must submit Form R-2868 by October 15, 2006, if you have an approved federal extension, or by May 15, 2006, if you have not filed a federal extension. The form is available on the Department's website. **An extension does not lengthen the time to pay any tax that may be due.**

Interest and Penalties - See Interest and Penalty Calculation worksheets, page 15.

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 2005 NONRESIDENT ATHLETE INDIVIDUAL INCOME TAX RETURN, FORM IT-540B-NRA

ABOUT THIS FORM

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

1. Write amounts only on those lines that are applicable.
2. Please use black ink to complete the form.
3. All numbers should be rounded to the nearest dollar and numbers should not be printed over the zeros that designate cents.
4. To avoid any delay, use this form for 2005 only.
5. If you are filing an amended return, mark an "X" in the "Amended Return" box.

Name, Address, and Social Security Number(s) – Print your Social Security Number(s) in the space provided. If married, please give Social Security Numbers for both you and your spouse. List in the same order as they were listed 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(er). 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.

Line 6: 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, or you are 65 or over or blind. You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return. This box has been marked for you. Print in the box provided on Line 6D the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

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 "0."

Line 8: Enter the amount from Schedule NRA-1, Line 5, page 14.

Line 9: Divide Line 8 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 **HAVE** claimed **federal disaster relief credits** and/or taken a **casualty loss deduction** on your 2005 Federal Form 1040 as a result of Hurricanes Katrina or Rita, please see the Federal Income Tax Deduction Computation Worksheet and the instructions on pages 10 and 11.

If you **HAVE NOT** claimed **federal disaster relief credits** and/or taken a **casualty loss deduction** as a result of Hurricanes Katrina or Rita, print your federal income tax liability on Line 10A. This amount is taken from your federal return. Listed are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ** filers: This amount is taken from Line 10.

- Federal Form **1040A** filers: This amount is taken from Line 36.

- Federal Form **1040** filers: This amount is taken from Line 57, 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 claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credit, Schedule G-NRA, Line 3.

Line 10B: Multiply Line 10A 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 10B from Line 8. If less than zero, print "0."

Line 12: Print the amount from the tax computation worksheet, 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 Line 11 of Form IT-540B-NRA.							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		%						
F	Allowable Deduction: Multiply Line C3 by the ratio on Line D.				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	.00	
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$12,500 (\$25,000 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	.00	
H	Third Bracket: Subtract \$25,000 (\$50,000 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	.00	
I	Total Tax: Add the tax on Lines F, G, and H. Print here and on Line 12 of Form IT-540B-NRA.							I		.00

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 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.

- **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(s) of the qualifying dependent(s) 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 – (R.S. 47:37) Taxpayers who donated computer equipment to educational institutions, are allowed a credit of forty percent (.40) of the value of the property donated from your Louisiana income tax. The recipient must certify the donation or contribution of property by using the Certificate of Donation, Form R-3400. This form is available on the Department's website at www.revenue.louisiana.gov. The completed certification form must be attached to the individual income tax return. On Line 2A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 2A by forty percent (.40), and enter the result on Line 2B. Round off this number to the nearest dollar.

Line 3 – CREDIT FOR CERTAIN FEDERAL CREDITS – (R.S. 47:297(B)) Taxpayers are allowed a credit of ten percent (.10) of the credits taken on Lines 47 and 49 on Federal Form 1040, plus ten percent (.10) of any investment tax credit or jobs credit computed on Federal Form 3800. If Federal Form 1040A is used, the allowed credit is ten percent (.10) of the credit on Line 30 of the federal return. 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 ten percent (.10), and enter 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, 2005. Please print the credit description, identifying code, and the dollar amount claimed, in the appropriate spaces on Lines 5 through 10. **Please Note:** The Motion Picture Investment Credit is pre-printed on Line 4.

Example:

Credit Description	Code	Amount of Credit Claimed
Vehicle Alternative Fuel	206	500.00

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

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- 100** Credit Description: **Premium Tax** – R.S. 47:227 provides for a credit against Louisiana income tax, for premium taxes paid during the preceding twelve months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities (e.g. through a partnership). A schedule must be attached stating what entity(ies) paid the premium tax, and generated the credit on behalf of the individual.
- 105** Credit Description: **Commercial Fishing** – R.S. 47:297(C) provides for 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** Credit Description: **Family Responsibility** – R.S. 47:297(F) provides for a credit against an individual's income tax for the amount contributed in a family responsibility program, under the provisions of R.S. 46:449. The amount of this credit shall not exceed thirty-three-and-one-third percent (.333) of the contribution, or \$200 per year, whichever is less.
- 115** Credit Description: **Doctor/Dentist** – R.S. 47:297(H) provides for a credit to a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or to a dentist licensed by the State of Louisiana to practice dentistry, in certain geographic areas of Louisiana. The credit is limited to \$5,000. Please contact the Department for information on qualifying for this credit.
- 120** Credit Description: **Bone Marrow** – R.S. 47:297(I) provides for a credit for any individual taxpayer required to file a Louisiana tax return, acting as a business entity authorized to do business in the state, operating as either a sole proprietorship, a partner in a partnership, or as a Subchapter S Corporation, for bone marrow donor expenses. Please contact the Department for information on qualifying for this credit.
- 125** Credit Description: **Law Enforcement Education** – R.S. 47:297(J) provides for a credit to 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 under

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- graduate degree, related to law enforcement. Please contact the Department for information on qualifying for this credit.
- 130** Credit Description: **First Time Drug Offenders** – R.S. 47:297(K) provides for a credit to 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 twenty-five (25) years of age at the time of initial employment. Please contact the Department for information on qualifying for this credit.
- 135** Credit Description: **Bulletproof Vest** – R.S. 47:297(L) provides for 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. Please contact the Department for information on qualifying for this credit.
- 140** Credit Description: **Nonviolent Offenders** – Acts 285 of the 2005 Regular Legislative Session provides for a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense. Please contact the Department for information on qualifying for this credit.
- 150** Credit Description: **Qualified Playgrounds** – R.S. 47:6008 provides for 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. Please contact the Department for information on qualifying for this credit. For taxable years 1993 through 2000, Acts 405 of the 2005 Regular Legislative Session allows an amended return to be filed if this credit was not originally claimed. The amended return must be filed by December 31, 2008. Please contact the Department for information on qualifying for this credit.
- 155** Credit Description: **Debt Issuance** – R.S. 47:6017 provides for 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. Please contact the Department for information on qualifying for this credit.
- 200** Credit Description: **Atchafalaya Trace** – R.S. 25:1226.4 provides for a credit to certain heritage-based cottage industries. You must attach a copy of your contract to the return.
- 202** Credit Description: **Organ Donation** – Acts 277 of the 2005 Regular Legislative Session provides for a credit to offset certain expenses incurred by an individual and/or spouse for a living organ donation. Please contact the Department for information about this credit.
- 204** Credit Description: **Household Expense** – R.S. 47:297.2 provides for a credit against the individual income tax for a person who maintains a household, which 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. Please contact the Department for information on qualifying for this credit.
- 206** Credit Description: **Vehicle Alternative Fuel** – R.S. 47:38 provides for a credit for the conversion of a vehicle to an alternative fuel source. You must attach documentation verifying the conversion.

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- 208** Credit Description: **Previously Unemployed** – R.S. 47:6004 provides for a credit that business proprietors may be eligible for a credit for hiring the previously unemployed. Please contact the Department for information on qualifying for this credit.
- 210** Credit Description: **Recycling Credit** – R.S. 47:6005 provides for 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** Credit Description: **Basic Skills Training** – R.S. 47:6009 provides for 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. Please contact the Department for information on qualifying for this credit.
- 214** Credit Description: **New Markets** – R.S. 47:6016 provides for a credit to the taxpayer who makes certain qualified low-income community investments. Please contact the Department for information on qualifying for this credit.
- 216** Credit Description: **Brownfields Investor Credit** – Acts 156 of the 2005 Regular Legislative Session provides for a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields in the state. The credit is obtained through the Department of Economic Development and The Department of Environmental Quality. Please contact the Department for information on qualifying for this credit.
- 220** Credit Description: **Dedicated Research** – R.S. 51:2203 provides for a credit of thirty-five percent (.35) 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. You must attach a copy of your certification to the return.
- 222** Credit Description: **LCDFI Credit** – R.S. 51:3075, provides for a credit to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program. Please contact that office for further information.
- 251** Credit Description: **Motion Picture Investment** – R.S. 47:6007 provides for a credit for an individual taxpayer residing in Louisiana, who invests in a state-certified, motion picture production. For information on qualifying for this credit, please refer to Revenue Information Bulletin 06-004 on the Department's website.
- 252** Credit Description: **Research and Development** – R.S. 47:6015 provides for a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a), for increasing research activities. Please contact the Department for information on qualifying for this credit.
- 253** Credit Description: **Historic Structures** – R.S. 47:6019 provides for a credit, if the taxpayer incurs certain expenses for the rehabilitation of an historic structure, which is located in a Downtown Development District. Please refer to Revenue Information Bulletin 06 -002 on the Department's website.
- 254** Credit Description: **Digital Interactive Media** – Acts 346 of the 2005 Regular Legislative Session provides for 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 the Department of Economic Development must be attached to the return.

Code

- 255** Credit Description: **Technology Commercialization** – R.S. 51:2354 provides for a credit of fifteen percent (.15) of the amount of money invested by the taxpayer in commercialization costs for one business location. The Louisiana Department of Economic Development certifies this credit. You must attach a copy of your certification to the return.
- 256** Credit Description: **Motion Picture Employment of Resident** – R.S. 47:1125.1 provides for 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 entity. Please refer to Revenue Information Bulletin 06-004 on the Department's website for information on qualifying for this credit.
- 257** Credit Description: **Capital Company** – R.S. 51:1924 provides for a credit to any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Office of Financial Institutions. You must attach a copy of your certification to the return.
- 300** Credit Description: **Biomed/University Research** – R.S. 46:813.1 and R.S. 17:3389 provide for credits against the Louisiana individual income tax to persons who establish research activities, either in a Biomedical or in a University Research and Development Park. You must attach a copy of your contract to the return.

Code

- 305** Credit Description: **Tax Equalization** – R.S. 47:3202 provides for a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return.
- 310** Credit Description: **Manufacturing Establishments** – R.S. 47:4305 provides for a credit to certain manufacturing establishments which have entered into a contract with the Department of Economic Development. You must attach a copy of your contract to the return.
- 315** Credit Description: **Enterprise Zone** – R.S. 51:1782 et. seq. provides for a credit against the Louisiana individual income tax for private sector investments in certain areas, which are designated as "Enterprise Zones." You must attach a copy of your contract to the return.
- 320** Credit Description: **Quality Jobs** – R.S. 51:2452 et. seq. provides for a credit against the Louisiana individual income tax for certain businesses to locate, or to expand existing operations, within Louisiana. You must attach a copy of your contract to the return.
- 500** Other – Reserved for Future Credits

Line 13: Enter the amount From Line 10 Schedule G-NRA.

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

Line 15A: Print the amount of Louisiana income tax withheld in 2005. A copy of the withholding tax Form(s) W-2 must be attached to your return for credit to be allowed.

Line 15B: Print the total payments made on your estimated taxes including credit carried forward to this year, payments remitted with extensions, and any composite team payments made on your behalf.

Line 15C: Add Lines 15A and 15B and print the result here.

Line 16: If the amount on Line 14 is larger than the amount on Line 15C, you owe additional tax. Subtract Line 15C from Line 14 and print the balance on Line 16.

Line 16A: Interest is charged on all tax amounts that are not paid on time. Enter the amount from Line 5 of the Interest Calculation Worksheet. The worksheet is on page 15 of this booklet.

Line 16A1: If you fail to pay any tax owed by the due date – **on or before May 15, 2006 for calendar year filers**, you may be charged a Delinquent Filing Penalty. Print the amount from Line 7 on the Delinquent Filing Penalty Calculation Worksheet. The worksheet is on page 15 of this booklet.

Line 16A2: If you fail to pay any tax owed by the due date – **on or before May 15, 2006 for calendar year filers**, you may be charged a Delinquent Payment Penalty. Please refer to the Delinquent Payment Penalty Calculation Worksheet on page 15.

Line 16B: Add Lines 16, 16A, 16A1, and 16A2. Print the result here. Make your check or money order payable to the Louisiana Department of Revenue. **PLEASE DO NOT SEND CASH.** Write your Social Security Number(s) on your check or money order, and attach it to your return. A direct debit option is available on the Department's website at www.revenue.louisiana.gov.

Line 17: If the amount on Line 15C is larger than the amount on Line 14, you have overpaid your tax. Subtract Line 14 from Line 15C and print the balance on Line 17.

Line 18: Print the amount of Line 17 you want REFUNDED to you.

Line 19: Print the amount of Line 17 you want CREDITED to your 2006 individual income tax.

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.

PRINT A DAYTIME PHONE NUMBER IN THE SPACE PROVIDED.
We may need to contact you during normal business hours.

FEDERAL INCOME TAX DEDUCTION COMPUTATION WORKSHEET

The federal line numbers on this schedule refer only to Federal Form 1040.

1A & 1B	Enter the amount of your federal adjusted gross income from Line 38 of your Federal Form 1040 on Lines 1A and 1B.	1A		1B	
2A	Enter the amount of your itemized deductions from Line 40 of your Federal Form 1040 on Line 2A. Enter this amount on Schedule H-NRA, Line 1.	2A			
2B	From your total itemized deductions (Line 2A above) remove the amount of your casualty loss associated with Hurricanes Katrina or Rita. 1. Total Itemized Deductions from Line 2A above: _____ 2. Casualty loss associated with hurricanes: _____ 3. Subtract Line 2 above from Line 1 above: _____ Line 3 is your Adjusted Itemized Deductions. Enter on Line 2B the GREATER of your Adjusted Itemized Deductions or the federal standard deduction available for your filing status. Enter this amount on Schedule H-NRA, Line 2.			2B	
3A	Enter the amount from Line 41 of your Federal Form 1040 on Line 3A.	3A			
3B	Subtract Line 2B from Line 1B and enter on Line 3B.			3B	
4A & 4B	Enter the amount from Line 42 of your Federal Form 1040 on Lines 4A & 4B.	4A		4B	
5A	Enter the amount from Line 43 of your Federal Form 1040 on Line 5A. Enter this amount on Schedule H-NRA, Line 3.	5A			
5B	Subtract Line 4B from 3B and enter on Line 5B.			5B	
6A	Enter the amount from Line 44 of your Federal Form 1040 on Line 6A.	6A			
6B	Using the federal income tax tables or Federal Tax Computation Worksheet, compute the amount of federal income tax associated with your income on 5B and enter on Line 6B.			6B	
7A & 7B	Enter the amount from Line 45 of your Federal Form 1040 on Lines 7A and 7B. Enter the amount from Line 7A on Schedule H-NRA, Line 4.	7A		7B	
8A	Enter the amount from Line 46 of your Federal Form 1040 on Line 8A. Enter the amount from Line 8A on Schedule H-NRA, Line 5.	8A			
8B	Add Lines 6B and 7B and enter on Line 8B.			8B	
9A & 9B	Enter the amount from Line 56 of your Federal Form 1040 on Lines 9A and 9B. Enter the amount from Line 9A on Schedule H-NRA, Line 6.	9A		9B	
10A	Enter the amount from Line 57 of your Federal Form 1040 on Line 10A.	10A			
10B	Subtract Line 9B from 8B and enter on Line 10B. Note: If no casualty loss is claimed, enter the amount from Line 57 of Federal Form 1040; if only adjusting for federal disaster relief credits.			10B	
11	Enter the amount of your Federal disaster relief credits. See instructions. Enter this amount on Schedule H-NRA, Line 7.			11	
12	Add Lines 10B and 11 and enter the amount on Line 10A of Form IT-540B-NRA. Important! See optional deduction information contained in Line 10A instructions on page 6. Please mark box on Line 10A of Form IT-540B-NRA indicating federal income tax has been adjusted.			12	

INSTRUCTIONS FOR FEDERAL INCOME TAX DEDUCTION COMPUTATION WORKSHEET

Federal disaster relief credits

Louisiana provides a deduction (from Louisiana income) for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of Louisiana income tax liability increases. To prevent Louisiana taxpayers from paying additional state income tax because they received federal disaster relief credits, you may increase the amount of your Louisiana federal income tax deduction by the amount of certain federal disaster relief tax credits claimed on your 2005 federal income tax form. The modification to the Louisiana federal income tax deduction **can only be for federal disaster relief credits claimed in either the Hurricane Katrina or Hurricane Rita Disaster Areas**. At press time for this form, The Louisiana Secretary of Revenue has, through LAC 61:1.601, determined which federal credits are disaster relief credits. Below are the federal credits that have been established to be federal disaster relief credits:

1. Employee Retention Credit – Provides a credit of 40% of the qualified wages paid by an eligible employer to an eligible employee in the Gulf Opportunity Zone (GO Zone) area or the Rita GO Zone area.
2. Work Opportunity Credit – Provides a credit to an employer who employs individuals from certain targeted groups. The Katrina Emergency Tax Relief Act designates Hurricane Katrina Employees as members of a targeted group. The credit can be up to 40% of qualified first year wages, which are capped at \$6,000. For purposes of modifying the Louisiana federal income tax deduction, only the amount with respect to wages paid to Hurricane Katrina employees is the allowed credit
3. Rehabilitation Tax Credit – Provides an increase in the credit for Certified Historic Structures and Qualified Rehabilitated Buildings located in the GO Zone. The credit is increased from 20% to 26% for Certified Historic Structures and increased from 10% to 13% for Qualified Rehabilitated Buildings. The **INCREASE ONLY** in the Rehabilitation Tax Credit, with respect to the rehabilitation of buildings is the allowed credit for purposes of modifying the Louisiana federal income tax deduction.

Note: The Employee Retention Credit, the Katrina disaster relief portion of the Work Opportunity Credit and the **INCREASE ONLY** in the Rehabilitation Tax Credit are part of the general business credit under IRC §38. If the general business credit is limited, the lesser of the amount equal to total disaster relief credits that are components of the general business credit or the general business credit will be allowed as disaster relief credits granted for the Hurricane Katrina presidential disaster areas or Hurricane Rita Disaster presidential disaster areas.
4. Hope Scholarship and Lifetime Learning Credits – Both of these credits are available for “qualified tuition and related expenses” as defined by federal law. The Hope Scholarship and Lifetime Learning credits for students attending an eligible education institution located in the Gulf Opportunity Zone have been temporarily expanded. Originally, the Hope Scholarship Credit provided a nonrefundable credit of up to \$1,500 per student per year for qualified tuition and related expenses paid for the first two years of the student’s post-secondary education in a degree or certificate program. The Hope Scholarship Credit is increased to 100% of the first \$2,000 in qualified tuition and related expenses and 50% of the next \$2,000 of qualified tuition and related expenses for a maximum credit of \$3,000 per student. Originally, The Lifetime Learning Credit provided a credit equal to 20% of qualified tuition and related expenses incurred during the taxable year on behalf of the taxpayer, the taxpayer’s spouse, or any dependents. Up to \$10,000 of qualified tuition and related expenses per taxpayer return are eligible for the Lifetime Learning Credit. The Lifetime Learning credit rate is increased from 20% to 40%. Thus, the maximum amount of the credit is \$4,000 or 40% of \$10,000. The **INCREASE ONLY** in either the Hope Scholarship Credit or the Lifetime Learning Credit, is the allowed credit for purposes of modifying the Louisiana federal income tax deduction.
5. Employer-Provided Housing Credit – Provides for a temporary credit to a qualified employer of 30 % of the value of the lodging excluded from the income of a qualified employee. For purposes of modifying the Louisiana federal income tax deduction, only the amount with respect to the 30 % of the value of the lodging excluded from the income of a qualified Hurricane Katrina employee(s) is the allowed credit.

The above is only a brief summary of the federal credits. Consult your tax advisor or contact the IRS for complete 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.

If you have claimed only federal disaster relief credits and not taken a casualty loss, do the following: (A) Enter the amount of your federal income tax from Line 57 from Federal Form 1040 on Line 10B, (B) Enter the amount of federal disaster relief credits on Line 11, (C) Add Lines 10B and 11 of the Federal Income Tax Deduction Computation Worksheet and print the result on Line 12, (D) Enter the amount from Line 12 on Line 10A of Form IT-540B-NRA, and (E) enter the amount from Line 11 on Line 7 of the Louisiana Schedule H-NRA.

If you are claiming disaster relief credits along with a casualty loss, complete the entire Federal Income Tax Deduction Computation Worksheet.

Casualty loss

If you have claimed a casualty loss on your 2005 Federal Form 1040 because of Hurricanes Katrina or Rita, you may increase the amount of your federal income tax deduction by the amount that your federal income tax decreased as a result of claiming your casualty loss. To compute your modified Louisiana federal income tax deduction, you will need to complete the Federal Income Tax Deduction Computation Worksheet on page 7 and have the following items: A copy of your Federal Form 1040 (pages 1 & 2), Federal Form 1040 Schedule A, and Federal Form 4684. You must attach these federal forms to your return. You will also need your Federal 1040 instruction booklet and accompanying federal tax tables or computation worksheet.

The information for Lines 1A through 10A of the Federal Income Tax Deduction Computation Worksheet come from the specified line items of Federal Form 1040. For Lines 1B through 10B follow the computation instructions for each line item. Several line items of the Federal Income Tax Deduction Computation Worksheet require you to enter that line item amount on Louisiana Schedule H-NRA. These line items are **bolded** on the Federal Income Tax Deduction Computation Worksheet. Failure to complete Louisiana Schedule H-NRA will significantly delay the processing of your return.

Important: In order to compute the information for Line 2B, you will need to determine the amount of casualty loss claimed in the Hurricane Katrina and Hurricane Rita presidential disaster areas. Casualty losses for other events outside of Hurricane Katrina and Hurricane Rita presidential disaster areas **ARE NOT ELIGIBLE**.

To compute Line 2B, your Adjusted Itemized Deductions, subtract the amount of your casualty loss incurred in the Hurricane Katrina and Hurricane Rita presidential disaster areas as indicated on the Computation Worksheet.

If the amount of your Adjusted Itemized Deductions is **LESS THAN** your federal standard deduction, enter your federal standard deduction on Line 2B of the Federal Income Tax Deduction Computation Worksheet. Information on how to compute your federal standard deduction can be found on Page 2 of Federal Form 1040 in the left margin.

If the amount of your Adjusted Itemized Deductions is **GREATER THAN** your federal standard deduction, enter the amount of your Adjusted Itemized Deductions on Line 2B.

For Lines 3B through 5B either enter the requested amounts from Federal Form 1040 or perform the appropriate calculations.

To recompute your federal income tax for Line 6B, use the amount from Line 5B and refer to the instructions on Line 44 of the Federal Form 1040. Enter the recomputed amount on Line 6B.

For Lines 7B through 10B and Line 11, either enter the requested amounts from Federal Form 1040 or perform the appropriate calculations.

For Line 11, if you have federal disaster relief credits in addition to claiming casualty losses, see the information concerning disaster relief credits and enter the amount of federal disaster relief credits on Line 11 of the Federal Income Tax Deduction Computation Worksheet. If you do not have any disaster relief credits, enter zero (0) on Line 11.

For Line 12, add Lines 10B and 11 and enter the amount on Line 10A of Form IT-540B. The amount on Line 12 may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Louisiana Nonrefundable Tax Credits, Schedule G-NRA, Line 3.

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)

Page 12

	Dates of Duty Days From MM/DD	To MM/DD	Number of Duty Days in Louisiana	Sports Facility at which income was earned	Location of Sports Facility at which income was earned
1	_____	_____	2005 _____	_____	LA
2	_____	_____	2005 _____	_____	LA
3	_____	_____	2005 _____	_____	LA
4	_____	_____	2005 _____	_____	LA
5	_____	_____	2005 _____	_____	LA
6	_____	_____	2005 _____	_____	LA
7	_____	_____	2005 _____	_____	LA
8	_____	_____	2005 _____	_____	LA
9	_____	_____	2005 _____	_____	LA
10	_____	_____	2005 _____	_____	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 14).

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. 39:99. Schedule NRA - 1 and Schedule NRA-Duty Day Detail must be attached to Form IT-540B-NRA in order to comply with the statute.

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.

If more than one schedule is required, please appropriately indicate the page numbering of the schedules.

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:

- a. Professional Golfers Association of America (PGA);
- b. National Football League (NFL);
- c. National Basketball Association (NBA);
- d. National Hockey League (NHL);
- e. East Coast Hockey League (ECHL);
- f. 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 enter 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. Enter 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 12).

INSTRUCTIONS FOR SCHEDULE NRA-1

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

Line 2: Enter Total Duty Days **Everywhere** – This is the total of all “Duty Days” associated with the athletic season. See definition of “Duty Days” on page 9.

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

Line 4: Total Compensation – Enter 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. Enter the amount here and 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 May 15, 2006. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the fifteenth (15th) day, of the fifth (5th) month after the close of the taxable year.

Important: The granting of an extension, DOES NOT relieve you of your obligation to pay all tax amounts due by the due date.

Interest – If your 2005 calendar year income tax amount is not paid by May 15, 2006, you will be charged interest at the rate of 14 percent (.14) per annum on tax obligations that have not become final and nonappealable through December 31, 2006. The rate of interest for subsequent years is governed by R.S.47:1601 and is yet to be determined.

Interest Calculation Worksheet	
1. Number of days late from *May 15, 2006 (*or days late from fiscal year due date)	
2. Interest rate per day	.0003835
3. Interest rate (Multiply Line 1 by Line 2.)	
4. Amount you owe (Line 16, of Form IT-540B-NRA)	
5. Total interest due (Multiply Line 4 by Line 3, and enter the result on Line 16A, of Form IT-540B-NRA.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed twenty-five 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 Filing Penalty – A Delinquent Filing Penalty will be charged for failure to file a timely return (on or before May 15, 2006). A penalty of five percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional five 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 twenty-five percent (.25) of the tax due.

Delinquent Filing Penalty Calculation Worksheet	
1. Number of days late from *May 15, 2006 (*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 twenty-five percent [.25].)	.00
6. Amount you owe (Line 16, of Form IT-540B-NRA)	
7. Total amount of Delinquent Filing Penalty due (Multiply Line 6 by Line 5 and enter the result on Line 16A1, of Form IT-540B-NRA.)	.00

Delinquent Payment Penalty – If you fail to pay 90 percent (.90) of the tax due by the due date (May 15, 2006), 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 twenty-five percent (.25) of the tax due.

To determine if you owe a Delinquent Payment Penalty, answer the following questions:

1. Are you paying a 2005 **tax liability** after May 15, 2006?
2. Have you paid at least ninety percent (.90) of total tax due?
 - a. Enter amount from Line 16, Form IT-540B-NRA. _____ .00
 - b. Multiply Line "a" by ten percent (.10). _____ .00
 - c. Enter the amount from Line 14, Form IT-540B-NRA. _____ .00

If the amount on Line "c" is **less** than or equal to the amount on Line "b," you **have paid** at least ninety percent (.90) of the total tax due. If the amount on Line "c" is **greater** than the amount on Line "b," you **have not** paid at least ninety percent (.90) of the total tax due.

If you are paying a 2005 tax liability after May 15, 2006, **AND have not** paid at least ninety percent (.90) of the total tax due, then you owe the Delinquent Payment Penalty. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet	
1. Number of days late from *May 15, 2006 (*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 twenty-five percent [.25].)	
6. Amount you owe (Line 16, of Form IT-540B-NRA)	
7. Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and enter the result on Line 16A2, of Form IT-540B-NRA.)	.00