

# GENERAL INFORMATION FOR FILING 2007 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE INDIVIDUAL INCOME TAX RETURN

## 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: 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.
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](http://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, 2008.
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, 2008, if you have an approved federal extension, or by May 15, 2008, 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  
2007 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 2007 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.

**Lines 6A and 6B** – Exemptions – Mark an "X" in the appropriate box(es). You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: (A) you are listed as a dependent on someone else's return, (B) you are age 65 or over, or (C) 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 name(s) 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 "0."

**Line 8A** – Print the amount from Schedule NRA-1, Line 5, page 14.

**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, 10C, and 10D blank. If you did itemize your deductions, enter 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 \$5,350; 2 or 5, print \$10,700; 4, print \$7,850.

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

**Line 10D** – Multiply Line 10C by 57.5% (.575). Print the result on Line 10D. If you did not itemize your deductions on your federal return, leave this line blank.

**Line 10E** – If you HAVE 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 10E. 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 10.
- Federal Form **1040A** filers: This amount is on Line 35.
- Federal Form **1040** filers: This amount is on 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 (associated with Louisiana income) that was claimed on Federal Form 1040, Line 51. If this additional deduction is claimed, no special allowable credit may be claimed on Nonrefundable Tax Credits, Schedule G-NRA, Line 3.

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

**Line 10G** – Multiply Line 10F 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 10G from Line 8C. If less than zero, print "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.)**

<b>TAX COMPUTATION WORKSHEET (Keep this worksheet for your records.)</b>					
<b>A</b>	<b>Taxable Income:</b> Print the amount from Form IT-540B-NRA, Line 11.			<b>A</b>	<b>.00</b>
<b>B</b>	<b>First Bracket:</b> 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>B</b>		<b>.00</b>	
<b>C1</b>	<b>Combined Personal Exemption – Standard Deduction:</b> If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500.	<b>C1</b>		<b>.00</b>	
<b>C2</b>	<b>Credit for Dependents:</b> 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.	<b>C2</b>		<b>.00</b>	
<b>C3</b>	<b>Total:</b> Add Lines C1 and C2.	<b>C3</b>		<b>.00</b>	
<b>D</b>	<b>Ratio:</b> Enter the ratio from Form IT 540B-NRA, Line 9.	<b>D</b>		<b>%</b>	
<b>E</b>	<b>Allowable Deduction:</b> Multiply Line C3 by the ratio on Line D and print the result.	<b>E</b>		<b>.00</b>	<b>TAX</b>
<b>F</b>	<b>Taxable First Bracket:</b> 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.	<b>F</b>		<b>.00</b>	<b>2% Rate</b>
<b>G</b>	<b>Second Bracket:</b> 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.	<b>G</b>		<b>.00</b>	<b>4% Rate</b>
<b>H</b>	<b>Third Bracket:</b> 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.	<b>H</b>		<b>.00</b>	<b>6% Rate</b>
<b>I</b>	<b>Total Tax:</b> Add the tax on Lines F, G, and H. Print here and on of Form IT-540B-NRA, Line 12.	<b>I</b>			<b>.00</b>

**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 10.

**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 Louisiana income tax withheld in 2007. 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 amount of total payments made on your estimated taxes, any credit carried forward to this year, payments remitted with extensions, and any composite team payments made on your behalf.

**Line 15C:** Print the amount of your refundable credit if you paid an assessment for the LA Citizens Property Insurance Corporation on your homeowner's or other owned property. See Revenue Information Bulletin (RIB) 07-015 on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 15D:** Print the amount of the total Other Refundable Tax Credits. This amount is from Louisiana IT-540B-NRA, Schedule F-NRA, Line 5.

**Line 15E:** Add Lines 15A through 15D and print the result.

**Line 16:** If Line 15E is equal to Line 14, print zero "0" on Line 16 and go to Line 17. 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 14 is greater than Line 15E, 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 2007 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 your available overpayment (Line 18) that you want credited to your 2008 tax.

**Line 20:** Subtract Line 19 from Line 18 and print the result. Mail to: Louisiana Department of Revenue, PO Box 4998, Baton Rouge, LA 70821-4998.

**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.

**Line 22:** 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 23:** If you fail to pay any tax owed by the due date – **on or before May 15, 2008 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 24:** If you fail to pay any tax owed by the due date – **on or before May 15, 2008 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 25:** If you have a tax deficiency, you may be charged an

underpayment penalty. Complete the 2007 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:** Add Lines 21 through 25 and print the result. 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](http://www.revenue.louisiana.gov).

**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.

### 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](http://www.revenue.louisiana.gov).

### Instructions for Refundable Tax Credits, Schedule F-NRA

**Line 1** – A refundable credit (Act 306 of the 2007 Regular Session) is allowed against individual income tax for 100 percent of the amount paid by an active or reserve military servicemember, 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 license purchased shall be 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 for more information concerning this credit.

#### Additional Refundable Tax Credits Lines 2 through 4

Below is a list of additional refundable tax credits available for the tax year ending December 31, 2007. Please print the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Line 2 through 4.

**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 5** – Total Refundable Tax Credits - Add Lines 1D, 2 through 4 and print the result on Schedule F-NRA, Line 5 and on Form IT-540B-NRA, Line 15D.

CODE	CREDIT DESCRIPTION
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**50F – Inventory Tax** — A refundable credit (R.S. 47:6006) is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. For information on qualifying for this credit please refer to Revenue Information Bulletin 06-036 on the Department's website.

**51F – Ad Valorem Natural Gas** — A refundable credit (R.S. 47:6006) is allowed against income tax 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** — A refundable credit (R.S. 47:6006.1) is allowed against income tax for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. The following must be attached to the return: (A) a copy of the inventory tax assessment, (B) a copy of the cancelled check in payment of the tax, and (C) a copy of a completed Form LAT 11A from the Louisiana Tax Commission.

**53F – Sound Recording**—A refundable credit (R.S. 47:6023) is allowed against income tax for investing in certain state-certified musical recording productions and infrastructure. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

**54F – Telephone Company Property** — A refundable credit (R.S. 47:6014) is allowed against income tax for up to 40 percent (.40) 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 the Department'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**—A refundable credit (R.S. 47:6018) is allowed against income tax for purchases by a taxpayer of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Please contact the Department for further information concerning this credit.

**56F – Urban Revitalization** — A refundable credit (R.S. 51:1801) is allowed against income tax for investing in certain economically depressed areas of the state. The Department of Economic Development certifies the credit and a copy of the certification must be attached to the return.

**57F – Mentor – Protégé** — A refundable credit (Act 356 of the 2007 Regular Session) is allowed against income tax for a mentor business that commits and provides professional guidance and support to its protégés to facilitate their development and growth as a competitive contractor, subcontractor, joint venture partner, or supplier of local, state, federal, and private markets. The Department of Economic Development certifies this credit and documentation from that agency must be attached to the return.

**CODE CREDIT DESCRIPTION**

- 58F – Milk Producers** — A refundable credit (Act 461 of the 2007 Regular Session) is allowed against income tax 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 Department of Health and Hospitals to receive the credit.
- 59F – Technology Commercialization** — A refundable credit (Act 401 of the 2007 Regular Session) is allowed against income tax for a qualifying individual or business that invests in the commercialization of Louisiana technology. The Department of Economic Development certifies this credit and documentation from that agency must be attached to the return.
- 60F – Historic Residential** — A refundable credit (R.S. 47:297.6) is allowed against income tax 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 local historic district, a Main Street District, or a downtown development district. The structure must have been listed or is eligible for listing on the National Register or has been certified by the State Historic Preservation Office. The tax credit shall be limited to one credit per rehabilitated structure and shall not exceed \$25,000 per structure. Please contact the Department of Revenue for additional information on qualifying for this credit.

**CODE CREDIT DESCRIPTION**

- 61F – Angel Investor** —A refundable credit (Act 445 of the 2007 Regular Session) is allowed against income tax to encourage third party investment of taxpayers who make qualified investments to certified Louisiana entrepreneurial businesses between January 1, 2005 and December 31, 2009. To earn the Angel Investor Tax Credit, taxpayers must file an application with the Louisiana Department of Economic Development, which has the exclusive authority to implement and administer the credit program and approve the credit applications. Please refer to Revenue Information Bulletin 06-020 on the Department's website.
- 62F – Broadway South** — A refundable credit (Act 482 of the 2007 Regular Session) is allowed against income tax 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 productions and performances. 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). The Department of Economic Development, the Commissioner of Administration, and the Office of the Governor shall certify the production or project.
- 63F – Quality Jobs** — A refundable credit (R.S. 51:2452 et seq.) is allowed against income tax for certain businesses that locate or expand existing operations within Louisiana. The employer must enter into a contract with the State Board of Commerce and Industry, or its successor, with the approval of the governor. A copy of the contract must be attached to the return.
- 80F – Other Refundable Credit** — Reserved for future credits.

**Schedule H-NRA**

**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 Louisiana income tax liability increases. Act 25 of the First Extraordinary Louisiana Legislative Session of 2006 expanded the relief granted to Louisiana taxpayers who claimed federal disaster credits granted for Hurricane Katrina or Hurricane Rita. To prevent Louisiana taxpayers from paying additional state income tax because they received federal disaster relief credits, you may increase the amount of the federal income tax deduction for Louisiana by the amount of certain federal disaster relief tax credits claimed on your 2007 federal income tax form. The Louisiana Secretary of Revenue has, through Louisiana Administrative Code (LAC) 61:1.601, determined which federal credits are disaster relief credits. The federal credits that have been established to be federal disaster relief credits are:

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

You must review LAC 61:1.601 for complete information about the federal credits. LAC 61:1.601 can be found on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

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.

**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 57.

**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 10E to indicate that your income tax deduction has been increased by the amount of federal disaster 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:

- **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](http://www.revenue.louisiana.gov). The completed certification form must be attached to the individual income tax return. On Line 2A, print the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 2A by forty percent (.40), and print the result on Line 2B. Round 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, 2007. Please print the credit description, identifying code, and the dollar amount claimed, in the appropriate spaces on Lines 5 through 10. **Note: Use only the codes referenced in the table on Schedule G-NRA. The codes listed here are not interchangeable with other codes listed in this booklet.**

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 on Line 13B of Form IT-540B-NRA.

**CODE CREDIT DESCRIPTION**

- 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 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 33<sup>1</sup>/<sub>3</sub> percent (.333) of the contribution, or \$200 per year, whichever is less.
- 115 Small Town Doctor/Dentist** – R.S. 47:297(H) provides a credit for a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or for a dentist licensed by the State of Louisiana to practice dentistry in certain geographic areas of Louisiana. The credit is limited to \$5,000.
- 120 Bone Marrow** – R.S. 47:297(I) provides 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 expense.

**CODE CREDIT DESCRIPTION**

- 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.
- 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. Please contact the Department for information on qualifying for this credit.
- 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. 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.
- 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.
- 165 Employee and Dependent Health Insurance** – R.S. 47:287.759 provides a credit against Louisiana income tax for a contractor or subcontractor who offers health insurance coverage to full-time employees and their dependents. Please see Louisiana Administrative Code (LAC) 61:I.1195 on the Department’s website for information regarding this credit.
- 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 Department of Labor, or community colleges to assist in the development of training programs designed to meet industry needs. The credit is equal to 50% (.50) 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% 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.
- 206 Vehicle Alternative Fuel** – R.S. 47:38 provides a credit for the conversion of a vehicle to an alternative fuel source. Documentation verifying the conversion must be attached to the return.

CODE	CREDIT DESCRIPTION
208	<b>Previously Unemployed</b> – R.S. 47:6004 provides that business proprietors are possibly eligible for a credit for hiring the previously unemployed.
210	<b>Recycling Credit</b> – 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	<b>Basic Skills Training</b> – 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.
216	<b>Brownfields Investor Credit</b> – 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 Department of Economic Development and the Department of Environmental Quality.
220	<b>Dedicated Research</b> – R.S. 51:2203 provides a credit of 35 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. A copy of your certification must be attached to the return.
224	<b>New Jobs Credit</b> – 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 also include the following information: (1) name, address, and Social Security Number of each new employee; (2) highest number of full-time and qualified part-time employees during the previous year; (3) highest number of full-time and part-time employees during the current year; (4) number of new employees hired for new jobs created during this taxable year; and (5) amount of credit carried forward from the previous year. For additional information, please contact the Department.
226	<b>Refund by Utilities</b> – R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers. Please contact the Department for additional information.
228	<b>Eligible Re-entrants</b> – R.S. 47:287.748 provides a credit to encourage the employment of full-time jobs in the state of Louisiana of re-entrants who have been convicted of a felony and who have successfully completed the Intensive Incarceration Program as provided for in R.S. 15:574.4. For additional information, please contact the Department.
230	<b>Neighborhood Assistance</b> – 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 (.70) 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. For additional information, please contact the Department.
232	<b>Cane River Heritage</b> – Act 299 of the 2007 Regular Session provides for 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 Department of Culture, Recreation, and Tourism. A copy of the contract must be attached to the return.
234	<b>LA Community Economic Development</b> – Act 374 of the 2007 Regular Session provides for 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 and approved by the Department of Economic Development. Documentation from that agency must be attached to the return.

CODE	CREDIT DESCRIPTION
251	<b>Motion Picture Investment</b> – R.S. 47:6007 provides 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	<b>Research and Development</b> – 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.
253	<b>Historic Structures</b> – 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	<b>Digital Interactive Media</b> – 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.
255	<b>Technology Commercialization</b> – R.S. 51:2354 provides a credit of 15 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. A copy of your certification must be attached to the return.
256	<b>Motion Picture Employment of Resident</b> – 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. Please refer to Revenue Information Bulletin 05-005 on the Department's website.
257	<b>Capital Company</b> – 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	<b>LCDFI</b> – 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.
259	<b>New Markets</b> – 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.
299	<b>Other</b> – Reserved for future credits.
300	<b>Biomed/University Research</b> – 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	<b>Tax Equalization</b> – R.S. 47:3201 et. seq. provides a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return. The Louisiana Department of Economic Development certifies this credit.
310	<b>Manufacturing Establishments</b> – 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. You must attach a copy of your contract to the return.
315	<b>Enterprise Zone</b> – 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	<b>Other</b> – Reserved for future 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)

	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	_____	_____	2007 _____	_____	LA
2	_____	_____	2007 _____	_____	LA
3	_____	_____	2007 _____	_____	LA
4	_____	_____	2007 _____	_____	LA
5	_____	_____	2007 _____	_____	LA
6	_____	_____	2007 _____	_____	LA
7	_____	_____	2007 _____	_____	LA
8	_____	_____	2007 _____	_____	LA
9	_____	_____	2007 _____	_____	LA
10	_____	_____	2007 _____	_____	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. 39:100.1. Schedule NRA - 1 and Schedule NRA-Duty Day Detail must be attached to Form IT-540B-NRA in order to comply with the statute.

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:

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).

**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 using Lines 1 through 10.

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.

**NUMBER 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. <b>Total Louisiana Duty Days</b> - See Instructions. ....  | _____   |
| 2. <b>Total Duty Days EVERYWHERE</b> - See Instructions. ....   | _____   |
| 3. <b>RATIO OF LOUISIANA DUTY DAYS TO TOTAL DUTY DAYS</b> - Divide Line 1 by Line 2 and print result here. Carry out to two decimal places in the percentage. (e.g. 24.19%) ..... | _____ % |
| 4. <b>Total Compensation</b> - See instructions. ....   | _____   |
| 5. <b>Louisiana Income</b> - Multiply Line 4 by the ratio on Line 3. Print the result here and on Form IT-540B-NRA, Line 8A. ....   | _____   |

**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** – Print 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: 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 5 and on Form IT-540B-NRA, Line 8A.

**NOTE: For additional information regarding the nonresident athlete apportionment of compensation, see Louisiana Administrative Code (LAC) 61:I.1304**

## 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, 2008. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the 15<sup>th</sup> day, of the 5<sup>th</sup> 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 2007 calendar year income tax amount is not paid by May 15, 2008, you may be charged interest on tax obligations that have not become final and nonappealable through December 31, 2008. Because the interest rate varies from year to year and is not determined until the latter part of 2007, the Department is unable to provide a specific rate at the time of printing. Please see Revenue Information Bulletin (RIB) 08-001 for the 2008 interest rate. The RIB is available on the Department's website, at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). In order to compute the INTEREST RATE PER DAY, divide the 2008 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2008 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, 2008 (*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

**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 Filing Penalty** – A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2008, 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, 2008, for calendar year filers, your approved extension date, or your 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

**Delinquent Payment Penalty** – If you fail to pay 90 percent (.90) of the tax due by the due date (May 15, 2008), 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 2007 tax liability after May 15, 2008?
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 15C. \_\_\_\_\_ .00
  - c. Print the amount from Form IT-540B-NRA, Line 15D. \_\_\_\_\_ .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.

If you are paying a 2007 tax liability after May 15, 2008, **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.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from *May 15, 2008 (*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

**Underpayment Penalty** – Louisiana imposes an underpayment penalty on an individual's failure to sufficiently pay income tax throughout the year by withholding or declaration payments. 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, Underpayment of Individual Income Tax Penalty Computation for Nonresident and Part-Year Resident Filers. Complete R-210NRA and attach the complete form to your return.