

Mark Box:

# IT-540B WEB-BC 2025 LOUISIANA NONRESIDENT (Page 1 of 4) AND PART-YEAR RESIDENT

## IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

Name Change

Decedent Filing

Spouse Decedent

Address Change

Amended Return

NOL

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street or rural route)		Unit Type	Unit Number
City, Town, or APO		State	ZIP
Foreign Nation, if not United States (Do not abbreviate.)			

ITIN

Your SSN

ITIN

Spouse's SSN

Area code and daytime telephone number

MSRA  Nonresident Return  Part-Year Return

Your Date of Birth

Spouse's Date of Birth

Decedent's Date of Death

Spouse's Date of Death

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

## 6A AGE DESIGNATION:

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

Taxpayer 65 or older  Spouse 65 or older

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

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

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

If the qualifying person is not your dependent, enter name here. \_\_\_\_\_

Enter a "5" in box if **qualifying surviving spouse**.

If the qualifying person is not your dependent, enter name here. \_\_\_\_\_

**6B DEPENDENTS** – Enter dependent information below. If you have more than eight dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here.

6B

First Name	Last Name	Social Security Number	Relationship to You	Birth Date (mm/dd/yyyy)

## IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**



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If you are not required to file a federal return, indicate wages here. 

.  00

Mark this box and enter zero "0" on Line 15. 

7	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
8	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
9	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %
10	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00

If you did not itemize your deductions on your federal return, skip Lines 11A through 11D, enter a zero "0" on Line 11E, and go to Line 12.

**DEDUCTIONS**

11A	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
11B	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
11C	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
11D	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
11E	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
12	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
13	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
14	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
15	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00

16	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
16A	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
16B	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00

17	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
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18	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
19	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
20	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
21	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00
22	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> 00



Enter the first 4 letters of your last name in these boxes.

CONTINUE ON NEXT PAGE. 

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Enter your Social Security Number. 

PAYMENTS	23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20.	23	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	24A	CONSUMER USE TAX – You must mark one of these boxes.	24A	<input type="checkbox"/> No use tax due <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00
	24B	ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE	24B	<input type="checkbox"/> No usage fee due <input type="checkbox"/> Amount from Form R-1900A	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00
	25	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE – Add Lines 23, 24A, and 24B.	25	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	26	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	27	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	28	<b>AMOUNT OF LOUISIANA TAX WITHHELD FOR 2025 – Attach Forms W-2 and 1099.</b>	28	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2024	29	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership.	30	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	31	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2025	31	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	32	AMOUNT OF EXTENSION PAYMENT	32	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.	33	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. <b>Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.</b> Otherwise, go to Line 41.	34	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	35	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.	35	<input type="checkbox"/> <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	36	<b>ADJUSTED OVERPAYMENT</b> – If Line 34 is greater than Line 35, subtract Line 35 from Line 34, and enter on Line 36. If Line 35 is greater than Line 34, subtract Line 34 from Line 35, and enter the balance on Line 41.	36	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	37	TOTAL DONATIONS – From Schedule D-NR, Line 14	37	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	39	AMOUNT OF LINE 38 TO BE CREDITED TO 2026 INCOME TAX	CREDIT	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00	
	REFUND DUE	40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. If mailing to LDR, use Address 2 on the next page. Enter a “2” in box if you want to receive your refund by paper check. Enter a “3” in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.	REFUND	<input type="checkbox"/> <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 00

## DIRECT DEPOSIT INFORMATION

Type: Checking  Savings 

Will this refund be forwarded to a financial institution located outside the United States?

Yes No Routing Number       Account Number             

Enter the first 4 letters of your last name in these boxes.

   

COMPLETE AND SIGN RETURN ON NEXT PAGE.

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41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25.	
42	<b>ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND</b>	
43	<b>ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND</b>	
44	<b>ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION</b>	
45	INTEREST – From the Interest Calculation Worksheet, Line 5	
46	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 3	
47	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7	
48	UNDERPAYMENT PENALTY – See the <i>instructions for Underpayment Penalty and Form R-210NR</i> . If you are a farmer, check the box.	<input type="checkbox"/>
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48. If mailing to LDR, use address 1 below. For electronic payment options, see the instructions.	<b>PAY THIS AMOUNT.</b>

41							00
42							00
43							00
44							00
45							00
46							00
47							00
48							00
49							00

**IMPORTANT!**

All four (4) pages of this return  
MUST be mailed in together along  
with your W-2s and completed  
schedules. Please paperclip.

**Do not staple.**

**DO NOT SEND CASH.**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to a START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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Email Address			
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<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ►			Firm's FEIN ►	
	Firm's Address ►			Telephone ►	

Enter the first 4 letters of your  
last name in these boxes.

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**Individual Income Tax Return  
Calendar Year Return Due 5/15/2026**

**1 Mail Balance Due Return with Payment**  
TO: Department of Revenue  
P. O. Box 3550  
Baton Rouge, LA 70821-3550

**2 Mail All Other Individual Income Tax Returns**  
TO: Department of Revenue  
P. O. Box 3440  
Baton Rouge, LA 70821-3440

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PTIN, FEIN, or LDR Account Number of  
Paid Preparer

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For Office  
Use Only.

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{ Address }



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Enter your Social Security Number.

## 2025 Nonresident and Part-Year Resident (NPR) Worksheet

See instructions for completing the NPR worksheet. Mark the box in the appropriate field if the amount is less than zero.		Federal	Louisiana	
1	Wages, salaries, tips, etc.	.00	.00	
2	Taxable interest	.00	.00	
3	Dividends	.00	.00	
4	Business income (or loss) and farm income (or loss)	<input type="checkbox"/>	.00 <input type="checkbox"/>	.00
5	Gains (or losses)	<input type="checkbox"/>	.00 <input type="checkbox"/>	.00
6	IRA distributions, pensions, and annuities	.00	.00	
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<input type="checkbox"/>	.00 <input type="checkbox"/>	.00
8	Social security benefits	.00	.00	
9	Other income – Enter the amount of Louisiana NOL utilized. _____	.00	.00	
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.	<input type="checkbox"/>	.00 <input type="checkbox"/>	.00
11	Total Adjustments to Income	.00	.00	
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the <b>Federal column</b> should agree with Federal Form 1040 or 1040-SR, Line 11.	<input type="checkbox"/>	.00 <input type="checkbox"/>	.00
Additions	13 Interest and dividend income from other states and their political subdivisions	.00	.00	
	14 Recapture of START contributions	.00	.00	
	15 Recapture of START K12 contributions	.00	.00	
	16 Add back of pass-through entity loss	.00	.00	
	17 Add back of federal depreciation previously accelerated via state bonus – See <i>instructions</i> .	.00	.00	
	18 Total – Add Lines 12 through 17.	.00	.00	

Subtractions	EXEMPT INCOME - Enter on Lines 19A through 19F the amount of any exempt income included on Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. See <i>instructions</i> .		
	Exempt Income Description	Code	Amount
	19A	<b>E</b>	.00
	19B	<b>E</b>	.00
	19C	<b>E</b>	.00
	19D	<b>E</b>	.00
	19E	<b>E</b>	.00
	19F	<b>E</b>	.00
20 Total Exempt Income – Add Lines 19A through 19F.		.00	.00
21 LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 20 from Line 18. Also, enter this amount on Form IT-540B, Line 8. If less than zero, enter zero "0".		.00	.00

Description - See <i>instructions</i> .	Code	Description - See <i>instructions</i> .	Code
Interest and Dividends on U.S. Government Obligations	01E	Native American Income	08E
Louisiana State Employees' Retirement Benefits	02E	START Savings Program Contribution	09E
Taxpayer date retired: <input type="text"/> Spouse date retired: <input type="text"/>	03E	Military Pay Exclusion	10E
Louisiana State Teachers' Retirement Benefits	04E	Road Home	11E
Taxpayer date retired: <input type="text"/> Spouse date retired: <input type="text"/>	05E	Recreation Volunteer	13E
Federal Retirement Benefits	06E	Volunteer Firefighter	14E
Taxpayer date retired: <input type="text"/> Spouse date retired: <input type="text"/>		Voluntary Retrofit Residential Structure	16E
Other Retirement Benefits – Provide name or statute: _____		Elementary and Secondary School Tuition	17E
Taxpayer date retired: <input type="text"/> Spouse date retired: <input type="text"/>		Educational Expenses for Home-Schooled Children	18E
Annual Retirement Income Exemption for Taxpayers 65 or over		Educational Expenses for Quality Public Education	19E
Provide name of pension or annuity: _____		Capital Gain from Sale of Louisiana Business	20E



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2025 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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**I.** This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 24-007 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.

- Elementary and Secondary School Tuition** – La. R.S 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$6,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks, and other supplies **required** by the school.
- Educational Expenses for Home-Schooled Children** – La. R.S 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$6,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
- Educational Expenses for a Quality Public Education** – La. R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$6,000. The amounts that can be deducted include amounts paid for uniforms, textbooks, and other supplies **required** by the school.

**II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

**III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$6,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
<b>Total (Add amounts in each column.)</b>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student – Enter the result or \$6,000, whichever is less.</b>						

**IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total <b>Elementary and Secondary School Tuition Deduction</b> here and on the NPR Worksheet, code 17E.	\$
Enter the total <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on the NPR Worksheet, code 18E.	\$
Enter the total <b>Educational Expenses for a Quality Public Education Deduction</b> here and on the NPR Worksheet, code 19E.	\$



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Enter your Social Security Number. 

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**SCHEDULE C-NR – 2025 NONREFUNDABLE PRIORITY 1 CREDITS**

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions*.

Credit Description		Credit Code	Amount of Credit Claimed
1			
2			
3			
4			
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1 through 4. Also, enter this amount on Form IT-540B, Line 14.		

Description	Code
Premium Tax	100
Qualified Playgrounds	150

Description	Code
Debt Issuance	155
Donations to Eligible Maternal Wellness Center	190

Description	Code
Other	199



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Enter your Social Security Number. 

## SCHEDULE D-NR – 2025 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 36 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 13, the portion of the overpayment you wish to donate. The total on Line 14 cannot exceed the amount of your overpayment on Line 36 of Form IT-540B.

DONATIONS OF LINE 1		1 <input type="text"/> , <input type="text"/> .00	
1	Adjusted Overpayment- From IT-540B, Line 36	2	<input type="text"/> , <input type="text"/> .00
2	The Military Family Assistance Fund	3	<input type="text"/> , <input type="text"/> .00
3	Coastal Protection and Restoration Fund	4	<input type="text"/> , <input type="text"/> .00
4	The START Program	5	<input type="text"/> , <input type="text"/> .00
5	Wildlife Habitat and Natural Heritage Trust Fund	6	<input type="text"/> , <input type="text"/> .00
6	Louisiana Cancer Advisory Board	7	<input type="text"/> , <input type="text"/> .00
8	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	American Red Cross
10	Louisiana National Guard Honor Guard for Military Funerals	11	Dreams Come True, Inc.
12	Sexual Trauma Awareness and Response (STAR)	13	Maddie's Footprints
14	TOTAL DONATIONS – Add Lines 2 through 13. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 37.	14	<input type="text"/> , <input type="text"/> .00



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Enter your Social Security Number. 

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## SCHEDULE F-NR – 2025 REFUNDABLE PRIORITY 2 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions*.

Credit Description		Credit Code	Amount of Credit Claimed
1			1  .00
2			2  .00
3			3  .00
4			4  .00
5			5  .00
5A	Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number		

### Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See *instructions*.

Credit Description		Credit Code	Amount of Credit Claimed
6.	Musical and Theatrical Production		6  .00
6A.			
7.	Musical and Theatrical Production		7  .00
7A.			
8.	Musical and Theatrical Production		8  .00
8A.			
9.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 18.		9  .00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Milk Producers	58F
Technology Commercialization	59F

Description	Code
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F

Description	Code
Retention and Modernization	70F
Digital Interactive Media & Software	73F
Stillborn Child	76F
Funeral and Burial Expense for a Pregnancy-Related Death	77F

Description	Code
Adoption of Unrelated Infant	78F
Restaurant Recycling of Oyster Shells	79F
Other Refundable Credit	80F



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Enter your Social Security Number.

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## SCHEDULE I-NR – 2025 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions*.

Credit Description		Credit Code	Amount of Credit Claimed
1		<input type="text" value="F"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
2		<input type="text" value="F"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
3		<input type="text" value="F"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
4		<input type="text" value="F"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
5		<input type="text" value="F"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 27.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



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Enter your Social Security Number.

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**SCHEDULE J-NR – 2025 NONREFUNDABLE PRIORITY 3 CREDITS****Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040 or 1040-SR, Schedule 3, Line 2. This amount will be used to compute your 2025 Louisiana Nonrefundable Child Care Credit.				1	<input type="text"/> , <input type="text"/> . <input type="text"/> 00		
2	2025 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – <b>Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.</b> See the Nonrefundable Child Care Credit Worksheet.				2	<input type="text"/> , <input type="text"/> . <input type="text"/> 00		
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2020 THROUGH 2024 – See the Nonrefundable Child Care Credit Worksheet.				3	<input type="text"/> , <input type="text"/> . <input type="text"/> 00		
4	2025 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – <b>Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.</b> See the Nonrefundable School Readiness Credit Worksheet.				4	<input type="text"/> , <input type="text"/> . <input type="text"/> 00		
5	5 Star <input type="checkbox"/>	4 Star <input type="checkbox"/>	3 Star <input type="checkbox"/>	2 Star <input type="checkbox"/>	5	<input type="text"/> , <input type="text"/> . <input type="text"/> 00		
6	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2020 THROUGH 2024 – See the Nonrefundable School Readiness Credit Worksheet.							

**Additional Nonrefundable Priority 3 Credits**Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions*.

	Credit Description	Credit Code	Amount of Credit Claimed
6			<input type="text"/> , <input type="text"/> . <input type="text"/> 00
7			<input type="text"/> , <input type="text"/> . <input type="text"/> 00
8			<input type="text"/> , <input type="text"/> . <input type="text"/> 00
9			<input type="text"/> , <input type="text"/> . <input type="text"/> 00
10			<input type="text"/> , <input type="text"/> . <input type="text"/> 00
11			<input type="text"/> , <input type="text"/> . <input type="text"/> 00

**IMPORTANT! Only these codes can be claimed on Lines 6 through 11.**

Description	Code
Organ Donation	202
Tax Equalization	305
Manufacturing Establishments	310
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454

Description	Code
Neighborhood Assistance	457
Research and Development	458
Ports of Louisiana Import Export Cargo	459
LA Import	460
LA Work Opportunity	461
Youth Jobs	462
Apprenticeship (2022)	463

Description	Code
Donation to Qualified Foster Care Charitable Organization	464
Firearm Safety Devices	465
Inventory Tax Credit Carried Forward and ITEP	500
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504

Description	Code
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599



CONTINUE ON NEXT PAGE.

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number. 

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## SCHEDULE J-NR – 2025 NONREFUNDABLE PRIORITY 3 CREDITS ...CONTINUED

### Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135. See *instructions*.

	Credit Description	Credit Code	Amount of Credit Claimed
12			12   ,  ,  ,  ,  .  00
12A			
13			13   ,  ,  ,  ,  .  00
13A			
14			14   ,  ,  ,  ,  .  00
14A			
15			15   ,  ,  ,  ,  .  00
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 22.		16   ,  ,  ,  ,  .  00

**IMPORTANT! Only these codes can be claimed on Lines 12 through 15.**

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Capital Company	257
LCDFI	258
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299



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**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

**2025 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)**

Your Name	Social Security Number
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**Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See the instructions.**

**1. Care Provider Information Schedule** – Complete columns A through E for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614, *Louisiana School Readiness Tax Credit*, in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2025 Publication 503 for information on “Due Diligence.” Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing. If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

A	B	C	D	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
				.00
				.00
				.00
				.00
				.00

**2. For each child under age 13, enter their name in column F, their social security number in column G, and the amount of qualified expenses you incurred and paid in 2025 in column H. See the definitions in the instructions for information on qualified expenses.**

F	G	H
Qualifying person's name First	Last	Qualifying person's social security number
		Qualified expenses you incurred and paid in 2025 for the person listed in column (F)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 16A.	3		.00
4	Enter your earned income. See the definitions in the instructions.	4		.00
5	If married filing jointly, enter your spouse's earned income. (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5		.00
6	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540B, Line 16B.	6		.00
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7.	7		.00
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <b>If Line 7 is: over but not over decimal amount</b> \$0 \$15,000 .35 \$15,000 \$17,000 .34 \$17,000 \$19,000 .33 \$19,000 \$21,000 .32 \$21,000 \$23,000 .31 \$23,000 \$25,000 .30	8	X ._____	
9	Multiply Line 6 by the decimal amount on Line 8.	9		.00
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50	
11	Enter this amount on Form IT-540B, Line 16.	11		.00



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**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

**2025 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540B)

Your Name	Social Security Number
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Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under La. R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614, *Louisiana School Readiness Tax Credit*, which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2025 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 16.**

1. Enter the amount of 2025 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 . . . . . 00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2025, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility \_\_\_\_\_ and multiply the number by 2.0 . . . . . (i) \_\_\_\_\_ . \_\_\_\_\_  
Four Star Facility \_\_\_\_\_ and multiply the number by 1.5 . . . . . (ii) \_\_\_\_\_ . \_\_\_\_\_  
Three Star Facility \_\_\_\_\_ and multiply the number by 1.0 . . . . . (iii) \_\_\_\_\_ . \_\_\_\_\_  
Two Star Facility \_\_\_\_\_ and multiply the number by .50 . . . . . (iv) \_\_\_\_\_ . \_\_\_\_\_

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 . . . . .

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 17. . . . . 4 . . . . . 00

On Form IT-540B, Line 17, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.



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**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

Your Name	Social Security Number
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**2025 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)**

**The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. <b>NOTE:</b> Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.	1	.00
1A	Enter the applicable percentage from the chart shown below.  <b>Federal Adjusted Gross Income      Percentage</b>  \$25,001 – \$35,000      30% (.30) \$35,001 – \$60,000      10% (.10) over \$60,000      10% (.10)	1A	X . _____
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. <b>If your Federal Adjusted Gross Income is less than or equal to \$60,000</b> , this is your available Nonrefundable Child Care Credit for 2025. Proceed to Line 3.	2	.00
2A	<b>Important! If your Federal Adjusted Gross Income is greater than \$60,000</b> , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2025.	2A	.00
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 20.	3	.00
4	If Line 3 is equal to zero, your entire Child Care Credit for 2025 (Line 2 or 2A above) will be carried forward to 2026. Also, any available carryforward from 2020 through 2024 will be carried forward to 2026. If Line 3 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4	

**Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2020 through 2024 utilized for 2025.**

5	If Line 3 above is greater than zero, enter the amount from Line 3.	5	.00
6	Enter the amount of any Child Care Credit Carryforward from 2020 through 2024.	6	.00
7	Subtract Line 6 from Line 5.	7	.00
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2025 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2020 through 2024 that can be carried forward to 2026. Also, your entire Child Care Credit for 2025 (Line 2 or 2A above) will be carried forward to 2026. Stop here; you are finished with the worksheet.	8	.00

**Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2020 through 2024 plus any amount of your 2025 Child Care Credit.**

9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9	
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10	.00
11	Enter the amount of your 2025 Child Care Credit (Line 2 or Line 2A above).	11	.00
12	Subtract Line 11 from Line 10.	12	.00
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2025 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13	

**Use Line 14 to determine what amount of your 2025 Child Care Credit you can claim.**

14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2025 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14	
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**Use Line 15 to determine the amount of your 2025 Child Care Credit to be carried forward to 2026.**

15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2026. Enter the result here and keep this amount for your records.	15	.00
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**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

Your Name	Social Security Number	
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**2025 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)**

See instructions on page 21.

1	Enter the amount of 2025 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2025, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:  Five Star Facility _____ and multiply the number by 2.0 . . . . . (i) _____ . _____ Four Star Facility _____ and multiply the number by 1.5 . . . . . (ii) _____ . _____ Three Star Facility _____ and multiply the number by 1.0 . . . . . (iii) _____ . _____ Two Star Facility _____ and multiply the number by .50 . . . . . (iv) _____ . _____			
	On Form IT-540B, Schedule J-NR, Line 4, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X	_____ . _____
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2025.	4		.00
5	Enter the amount from Form IT-540B, Line 20.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2025 (Line 4) will be carried forward to 2026. Also, any available carryforward from 2020 through 2024 will be carried forward to 2026. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			

**Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2020 through 2024 utilized for 2025.**

9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2020 through 2024.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2025 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2020 through 2024 that can be carried forward to 2026. Also, your entire School Readiness Credit for 2025 (Line 4) will be carried forward to 2026. Stop here; you are finished with the worksheet.	12		.00

**Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2020 through 2024 plus any amount of your 2025 School Readiness Credit.**

13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2025 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2025 (Line 4) has been utilized. Enter the amount from Line 16 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			

**Use Line 18 to determine what amount of your 2025 School Readiness Credit you can claim.**

18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2025 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
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**Use Line 19 to determine the amount of your 2025 School Readiness Credit to be carried forward to 2026.**

19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2026. Enter the result here and keep this amount for your records.	19		.00
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IF FILING SCHEDULES NRPA-1 AND NRPA-2, THE RETURN MUST BE FILED ELECTRONICALLY

## SCHEDULE NRPA-1 – 2025 NON-RESIDENT PROFESSIONAL ATHLETE

Mark the box to indicate your professional sports association or league:

Professional Golfers Association of America or PGA Tour, Inc.

National Football League

National Basketball Association

National Hockey League

East Coast Hockey League

Pacific Coast League (Minor Baseball League)

1	Total Louisiana Duty Days – See <i>instructions</i> .
2	Total Duty Days EVERYWHERE – See <i>instructions</i> .
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.
4	Total Compensation – See <i>instructions</i> .
5	Louisiana Income – Multiply Line 4 by the ratio on Line 3. See <i>instructions</i> .

1

2

3

4

5

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			.	%
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				00
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				00
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## SCHEDULE NRPA-2 – 2025 DUTY DAY DETAIL FOR PROFESSIONAL SPORTS ASSOCIATION OR LEAGUE

Name of Professional Sports Franchise	Total Duty Days	Number of Days in Louisiana	Dates of Duty Days From (MM/DD)	Dates of Duty Days To (MM/DD)	Louisiana Sports Facility Location at Which Louisiana Income was Earned
I. Sports Franchise with events in Louisiana					
II. Sports Franchise with no events in Louisiana					
III. Total					