

2008 Louisiana

Team Composite Income Tax Return

Nonresident Professional Athlete Team Composite Form

- Professional Golfers Association
- National Football League
- National Basketball Association
- National Hockey League
- East Coast Hockey League
- Pacific Coast League

Access information about the Louisiana Department of Revenue at www.revenue.louisiana.gov

You can pay your Louisiana Team Composite Income tax by credit card over the internet or by telephone.



Visit www.revenue.louisiana.gov or call
1.800.2PAY.Tax (1.800.272.9829)

**GENERAL INFORMATION FOR FILING THE
2008 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE
TEAM COMPOSITE INCOME TAX RETURN**

WHO MAY FILE THIS RETURN (FORM IT-540B-NRA/COMPOSITE)

1. The use of this form is restricted to professional athletic teams to report the Louisiana income tax liability for team members that have earned compensation in Louisiana.
2. Members of a professional athletic team shall include 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.
3. Resident professional athletes CANNOT be included in this return.
4. Nonresidents who are included in a properly filed and accurate team composite return, and who have no Louisiana income other than compensation for services rendered as a member of a professional athletic team, will be deemed to have filed a Louisiana individual income tax return. Any underpayment by the team with the team composite return shall be the personal responsibility of the team members included in the composite return.
5. Nonresidents who are members of a professional athletic team and who have other Louisiana sourced income may be included in the composite return. However, inclusion in the composite return does not relieve these team members of the responsibility of filing any other required Louisiana tax return. If the other Louisiana sourced income is properly reported on a Louisiana income tax return, that return must include the income from compensation as a member of a professional athletic team. Any amount paid with the team composite return on a nonresident professional athlete's behalf may be used as a credit against that team member's Louisiana individual income tax liability for the same tax period.

DEFINITIONS

The following definitions are used for all sections of this return as provided by Louisiana Administrative Code (LAC) 61:I.1304 and LAC 61:I.1305:

Professional Sports Franchise – means a member team of a professional sports association or league.

Professional Sports Association or League – means any of the following:

- a. Professional Golfers Association of America;
- b. National Football League;
- c. National Basketball Association;
- d. National Hockey League;
- e. East Coast Hockey League;
- f. Pacific Coast League.

Duty Days – means all days during the taxable year from the beginning of the professional team's official preseason training period through all postseason games in which the team competes or is scheduled to compete.

1. 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.
2. 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.
3. 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.
4. 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.

Member – Member of a professional athletic team includes those 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.

Total Compensation – 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.

1. 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.
2. As defined by LAC 61:I.1304, "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:

1. 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
2. during the taxable year on a date that does not fall within the period in clause 1 above. (For example, participation in instructional leagues, the Pro Bowl, or promotional caravans.)

INCOME TO BE REPORTED ON THIS FORM

The Louisiana income of a nonresident individual who is a member of a professional athletic team should report their Louisiana portion of total compensation for services rendered as a member of a professional athletic team during the taxable year. In order to determine the correct amount of income, a ratio of duty days is computed. The ratio is determined by a fraction, the numerator consisting of the number of duty days spent within the state rendering services for the team in any manner during the taxable year, and the denominator consisting of the total number of duty days spent both within and without the state during the taxable year. For additional information regarding the nonresident athlete apportionment of compensation, see Louisiana Administrative Code (LAC) 61:I.1304.

ALTERNATIVE FILING METHODS:

There are two options provided to compile and compute the tax on a composite return: Option A and Option B. Option A requires the completion of a Schedule NRA – Duty Day Detail, located on page 4, and its accompanying Schedule NRA – Louisiana Income Worksheet on page 5 for each team member included on the composite return. Option B requires the completion of a Schedule NRA – Duty Day Detail, located on page 4, for each team member included on the composite return. The information on this schedule is required by Louisiana Administrative Code (LAC) 61:I.1305 for attributions to the Sports Facility Assistance Fund.

Option A allows each member’s tax to be determined using the Option A - Income Tax Computation Worksheet. After the completion of a Schedule NRA - Duty Day Detail and a Schedule NRA – Louisiana Income Worksheet, an Option A - Income Tax Computation Worksheet, page 10, is completed for each team member using the information supplied from the Schedule NRA – Louisiana Income Worksheet. The information from each team member’s Option A - Income Tax Computation Worksheet is transferred to the Option A - Detail schedule, page 13, and used to complete Option A of Form IT-540B-NRA/Composite return. Please note that several Option A - Detail schedules may be required. These schedules are required attachments to Form IT-540B-NRA/Composite and must be attached to the return in order for it to be considered timely filed.

Option B allows an aggregate computation of income less a deduction of 30 percent (.30) of the Louisiana income attributable to all nonresident members included in the composite return. The tax is computed using the maximum individual rate of 6 percent (.06) after the 30 percent deduction. The completion of a Schedule NRA – Duty Day Detail, located on page 4, for each team member included on the composite return is required. Upon completion of the Duty Day Detail schedules, the required information is transferred to the Option B - Detail schedule, page 15. Please note that several Option B - Detail schedules may be required. These schedules are required attachments to Form IT-540B-NRA/Composite and must be attached to the return in order for it to be considered timely filed.

FORMS

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

AMENDED RETURNS

After filing the composite return, if changes must be made to income, deductions, or credits, an amended return must be filed. A corrected return, Form IT-540B-NRA/Composite, should be submitted along with an explanation of the change(s). Clearly mark an “X” in the amended return box located under the Federal Employer ID Number (FEIN) 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 ON TEAM MEMBERS

Louisiana Revised Statute 47:103C 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. If a team member’s federal return is subsequently adjusted by the Internal Revenue Service, and that adjustment modifies the Louisiana income, that member must file Form IT 540B-NRA to report the adjustment.

WHEN TO FILE AND PAY TAX

1. A calendar year return is due on or before May 15, 2009.
2. Returns for fiscal years are due on or before the 15th day of the 5th month after the close of the taxable year.

EXTENSION OF TIME FOR FILING A RETURN

Use Form R-6467S to request an extension beyond the date required for filing the return. Form R-6467S must be submitted on or before May 15, 2009, or the 15th day of the 5th month after the close of the taxable year. The form is available on the Department’s website at www.revenue.louisiana.gov.

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

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheets, page 17.

KEEP FOR RECORDS

Keep copies of state returns and W-2 statements for four years.

Schedule NRA — Duty Day Detail

Complete a schedule for each team member and attach it to Form IT540-NRA/Composite. The completion of this schedule is necessary to complete the Schedule NRA – Louisiana Income Worksheet (page 5) for each team member when electing to use OPTION A or to complete schedule Option B - Detail when electing to use OPTION B.

Page _____ of _____

Name			Social Security Number or Taxpayer Identification Number	
Street address	City	State	ZIP	

Professional sports franchise (Name of team)	Professional sports association or league (Example: PGA, NFL, NBA, NHL, ECHL, PCL)
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PLEASE TYPE OR PRINT

Dates of Duty Days					
From MM/DD	To MM/DD	Year	Number of Duty Days in Louisiana	Sports Facility at which income was earned	Location of Sports Facility at which income was earned
1		2008			LA
2		2008			LA
3		2008			LA
4		2008			LA
5		2008			LA
6		2008			LA
7		2008			LA
8		2008			LA
9		2008			LA
10		2008			LA
11	Total Louisiana Duty Days See definition on page 2.				

This form must be attached to Form IT-540B-NRA/COMPOSITE.

**INSTRUCTIONS FOR SCHEDULE NRA – LOUISIANA INCOME WORKSHEET
(To be used with OPTION A only)**

Line 1: Total Louisiana Duty Days – Print the amount from Line 11 of Schedule NRA - Duty Day Detail, page 4. If more than one Schedule NRA – Duty Day Detail has been prepared, add the amounts from Line 11 of each schedule.

Line 2: Total Duty Days Everywhere – Print the total of all Duty Days associated with the athletic season. See definition of Duty Days on page 2.

Line 3: Ratio of Louisiana Duty Days to Total Duty Days
Divide Line 1 by Line 2 and print result. 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 amounts 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.

1. 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.
2. As defined in LAC 61:I.1304, “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:

1. 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
2. during the taxable year on a date that does not fall within the period in clause 1 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 Option A - Income Tax Computation Worksheet, page 10, Line 8A.

DO NOT SUBMIT THIS SCHEDULE. KEEP IT WITH YOUR RECORDS.

SCHEDULE NRA – LOUISIANA INCOME WORKSHEET			
1	Total Louisiana Duty Days – See Instructions.	1	
2	Total Duty Days EVERYWHERE – See Instructions.	2	
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. (e.g. 24.19%)	3	%
4	Total Compensation - See instructions.	4	
5	Louisiana Income – Multiply Line 4 by the ratio on Line 3. Print the result here and on Option A - Income Tax Computation Worksheet, Line 8A.	5	

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



**2008 Louisiana Nonresident Professional Athlete
Team Composite Income Tax Return**

Team name			
Team mailing address			
City	State	ZIP	Telephone ()
Louisiana Revenue Account Number		Federal Employer ID Number (FEIN)	

Choose OPTION A or OPTION B.

Mark the box indicating which option was chosen.

If this is an amended return, mark this box.

<input type="checkbox"/> OPTION A – Complete Option A forms only. Each member's tax must be determined using the Option A - Income Tax Computation Worksheet and Option A - Detail. See instructions, beginning on page 8.		
A1	Total Louisiana Income Tax – Add the tax amounts from Option A - Detail, Column L.	.00
A2	Total Louisiana Payments Add the payment amounts from Option A - Detail, Column M.	.00
A3	Overpayment – If Line A1 is equal to Line A2, print zero "0" here. If Line A2 is greater than Line A1, subtract Line A1 from Line A2 and print the result here. If Line A1 is greater than Line A2, go to Line A4. REFUND	.00
A4	Amount Owed – If Line A1 is greater than Line A2, subtract Line A2 from Line A1 and print the result here.	.00
A5	Interest – From Line 5 of the Interest Calculation Worksheet, page 17	.00
A6	Delinquent Filing Penalty – From Line 7 of the Delinquent Filing Penalty Calculation Worksheet, page 17	.00
A7	Delinquent Payment Penalty – From Line 7 of the Delinquent Payment Penalty Calculation Worksheet, page 17	.00
A8	Balance Due – Add Lines A4 through A7. Make check payable to: Louisiana Department of Revenue P O Box 4998, Baton Rouge, LA 70821-4998 PAY THIS AMOUNT. → DO NOT SEND CASH.	.00

<input type="checkbox"/> OPTION B – Complete Option B forms only. Under Option B, Louisiana income tax is computed using Option B - Detail. A deduction equal to 30 percent (.30) of the Louisiana income is allowed instead of the combined standard deduction, personal exemption, and federal income tax deduction for the same period. Please read the accompanying instructions.		
B1	Total Louisiana Duty Day Income – Add the amounts from Option B - Detail, Column G.	.00
B2	Deduction Amount – Multiply Line B1 by .30.	.00
B3	LA Taxable Income Attributable to Nonresident Team Members – Subtract Line B2 from Line B1.	.00
B4	Louisiana Income Tax – Multiply Line B3 by .06.	.00
B5	Total Louisiana Payments – Add the payment amounts from Option B - Detail, Column H.	.00

COMPLETE AND SIGN RETURN ON NEXT PAGE. →



SPEC CODE

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6990



**2008 Louisiana Nonresident Professional Athlete
Team Composite Income Tax Return (page 2)**

Team Name	Louisiana Revenue Account Number
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B6	Overpayment – If Line B5 is equal to Line B4, print zero “0” here. If Line B5 is greater than Line B4, subtract Line B4 from Line B5 and print the result here. If Line B4 is greater than Line B5, go to Line B7.		.00
	REFUND →		
B7	Amount Owed – If Line B4 is greater than Line B5, subtract Line B5 from Line B4 and print the result here.		.00
B8	Interest – From Line 5 of the Interest Calculation Worksheet, page 17		.00
B9	Delinquent Filing – From Line 7 of the Delinquent Filing Penalty Calculation Worksheet, page 17		.00
B10	Delinquent Payment Penalty – From Line 7 of the Delinquent Payment Penalty Calculation Worksheet, page 17		.00
B11	Balance Due – Add Lines B7 through B10. Make check payable to: <i>Louisiana Department of Revenue</i> <i>P O Box 4998, Baton Rouge, LA 70821-4998</i>	PAY THIS AMOUNT → DO NOT SEND CASH.	.00

Under the penalties of perjury, I declare that I have examined this return including all accompanying documents, and to the best of my knowledge, and belief, it is true, correct, and complete. Declaration of paid preparer is based on all available information.		
Your signature		Date
Signature of paid preparer other than taxpayer	Social Security Number, PTIN, or FEIN of paid preparer	Date

PLEASE REMEMBER TO ATTACH EXTENSIONS AND ALL APPLICABLE SCHEDULES.



For office use only.										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/> Extension claimed	<input type="checkbox"/> Field flag			
<input type="checkbox"/> Routing code						<input type="checkbox"/>				

6991

**INSTRUCTIONS FOR PREPARING 2008 NONRESIDENT PROFESSIONAL ATHLETE TEAM COMPOSITE RETURN
(FORM IT-540B-NRA/COMPOSITE)**

**SPEC
CODE**

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

TEAM NAME, ADDRESS, AND TELEPHONE NUMBER

In the spaces provided, please print the requested information.

Louisiana Revenue Account Number – Print the team’s Revenue Account Number in the appropriate block. If the team has not registered with the Department of Revenue, please print Applied For. A number will be assigned and the team will be notified of its account number.

Federal Employer ID number (EIN) – Print the team’s Federal Employer ID number in the space provided.

Filing Options – Form IT-540B–NRA/Composite provides two filing options, OPTION A and OPTION B, in order to compile and compute the tax due for team members. Regardless of your option, a Schedule NRA – Duty Day Detail, page 4, must be completed for each team member included on the composite return to determine the number of duty days in Louisiana for the calculation of the Louisiana income tax. In completing the schedule, the name and location of the facility, course, stadium, or arena where the team member earned income in Louisiana must be provided. The information on this schedule is required by Louisiana Administrative Code (LAC) 61:I.1305 for attributions to the Sports Facility Assistance Fund.

INSTRUCTIONS FOR OPTION A

OPTION A allows each member’s tax to be determined using a worksheet that is equivalent to Form IT-540B-NRA (personal income tax form for nonresident athletes). By using this method, each member’s Louisiana income tax liability is computed in the same manner as other nonresident filers. If OPTION A is chosen, a Schedule NRA – Duty Day Detail, page 4, a Schedule NRA – Louisiana Income Worksheet, page 5, an Option A - Income Tax Computation Worksheet, page 10, and an Option A - Detail, page 13, must be completed. The Schedule NRA – Duty Day Detail and Option A - Detail must be attached to the return. Do not transmit the Schedule NRA - Louisiana Income Worksheets or the Option A - Income Tax Computation Worksheets. worksheets.

After completing a Schedule NRA – Duty Day Detail and a Schedule NRA – Income Calculation Worksheet for each nonresident team member included in the composite return, complete an Option A - Income Tax Computation Worksheet, page 10, for each team member. After worksheets are completed for each team member, transfer the required information to the Option A - Detail, page 13. The completion of more than one Option A - Detail page may be required. Please print additional Detail worksheets as needed. All Detail worksheets are required to be attached to Form IT-540B-NRA/Composite at the time of filing.

Line A1 – Add the amounts of Louisiana tax that appear on Option A - Detail, Column L and print the result. This amount represents the total Louisiana income tax liability.

Line A2 – Add the amounts of Louisiana tax paid that appear on Option A - Detail, Column M and print the result. This amount represents the total payments made to Louisiana for the tax year.

Line A3 – If Line A1 is equal to Line A2, print zero “0” on Line A3. If Line A2 is greater than Line A1, subtract Line A1 from Line A2 and print the result. This is the amount of your refund. If Line A1 is greater than A2, go to Line A4.

Line A4 – If Line A1 is greater than Line A2, subtract A2 from Line A1 and print the result.

Line A5 – Interest is charged on all tax amounts that are not paid on time. Print the amount from the Interest Calculation Worksheet, page 17, Line 5.

Line A6 – A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2009, for calendar year filers, your approved extension date, or your fiscal year due date. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 17, Line 7.

Line A7 – A delinquent payment penalty may be assessed if 90% of the tax due was not paid by the due date, on or before May 15, 2009, for calendar year filers. Print the amount from the Delinquent Penalty Calculation Worksheet, page 17, Line 7.

Line A8 – Add Lines A4 through A7 and print the result.

Remit this amount to the Louisiana Department of Revenue, P.O. Box 4998, Baton Rouge, LA, 70821-4998. DO NOT SEND CASH.

INSTRUCTIONS FOR OPTION B

OPTION B – By choosing OPTION B, the team has decided to report the tax using an alternative method to compute Louisiana income tax. The Louisiana income tax is computed by adding the entries of Option B - Detail, Column G. This amount represents that portion of total team compensation that is attributable to Louisiana (Louisiana income). In lieu of the deductions for federal income taxes paid for the same period, the combined standard deduction, personal exemption, and excess itemized deductions, an alternative deduction of 30 percent is allowed by LAC 61:I.1304. The tax is computed using the maximum individual rate (6%) applied to Louisiana income after the 30 percent deduction. If OPTION B is chosen, Option B - Detail must be completed and attached to the return.

Complete Schedule NRA – Duty Day Detail, page 4 and Option B - Detail, page 15. before completing Form IT-540B-NRA/Composite Option B. You may be required to complete more than one Option B - Detail page. Please print additional Detail worksheets as needed. You are required to attach all Option B - Detail worksheets to Form IT-540B-NRA/Composite at the time of filing.

Line B1 – Refer to the completed Option B - Detail and print the total amount from Column G. This amount is the total team member compensation (Louisiana income) that is attributable to Louisiana.

Line B2 – Multiply Line B1 by .30 (30%) and print the result.

Line B3 – Subtract Line B2 from Line B1 and print the result.

Line B4 – Multiply Line B3 by .06 (6%). Under the provisions of LAC 61:I.1304, Louisiana income tax shall be computed at the maximum rate of 6%.

Line B5 – Refer to the completed Option B - Detail and print the total amount from Column H. This amount should include any Louisiana income tax withheld in 2008, payments of estimated tax, credit carried forward from 2007, and payments with extension made for the team members included in the return.

Line B6 – If Line B5 is equal to Line B4, print zero “0”. If Line B5 is greater than Line B4, subtract Line B4 from Line B5 and print the result. This is the amount of your refund. If Line B4 is greater than Line B5, go to Line B7.

Line B7 – If Line B4 is greater than Line B5, subtract Line B5 from Line B4 and print the result.

Line B8 – Interest is charged on all tax amounts that are not paid on time. Print the amount from the Interest Calculation Worksheet, page 17, Line 5.

Line B9 – A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2009, for calendar

year filers, your approved extension date, or your fiscal year due date. Print the amount from the Delinquent Filing Penalty Calculation Worksheet, page 17, Line 7.

Line B10 – A delinquent payment penalty may be assessed if you fail to pay 90% of the tax due by the due date, on or before May 15, 2009, for calendar year filers. Print the amount from the Delinquent Penalty Calculation Worksheet, page 17, Line 7.

Line B11 – Add Lines B7 through B10 and print the result. Remit this amount to the Louisiana Department of Revenue, P.O. Box 4998, Baton Rouge, LA, 70821-4998. DO NOT SEND CASH.

Filing: The return must be signed and dated to be properly filed. If the return was prepared by a paid preparer, he or she must also sign in the appropriate space and print his or her identification number.

Required Attachments to this return: The following must be attached to this return in order for it to be considered timely filed:

1. All Option A - Detail or all Option B - Detail sheets.
2. Schedule NRA – Duty Day Detail sheet.

**2008 Louisiana NRA/Composite Income Tax Return
OPTION A – INCOME TAX COMPUTATION WORKSHEET**

KEEP WORKSHEET FOR RECORDS. DO NOT FILE WITH RETURN.

Team Member's Name

Complete the information below as it pertains to the above named nonresident team member.

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

- Print a "1" in box if **single**.
 Print a "2" in box if **married filing jointly**.
 Print a "3" in box if **married filing separately**.
 Print a "4" in box if **head of household**. *
 Print a "5" in box if **qualifying widow(er)**.

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

Print the number from the filing status box on Option A - Detail, Column G, Line 1.

6. EXEMPTIONS:

- Team member 65 or older Blind
 Spouse 65 or older Blind

Total boxes checked A) _____

Number of dependents (from Line 6C of federal return) B) _____

Total Exemptions
(Add Lines A and B above. Print the result here and on
Option A - Detail, Column G, Line 2.)..... C) _____

If you are not required to file a federal return, go to Line 14.

7	FEDERAL ADJUSTED GROSS INCOME – Print the amount from Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. If your federal adjusted gross income is less than zero, print "0."		.00
8A	LOUISIANA DUTY DAY INCOME – Print the amount of earned compensation from Schedule NRA – Louisiana Income Worksheet, page 5, Line 5.		.00
8B	OTHER LOUISIANA INCOME – Print the amount of other income that was earned in Louisiana. See instructions, page 11.		.00
8C	TOTAL LOUISIANA INCOME – Add Lines 8A and 8B. Print the result here. If less than zero, print "0"		.00
9	RATIO OF LOUISIANA INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8C by Line 7. Carry out two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.		%

If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, 10C, and 10D blank and go to Line 10E.

10A	FEDERAL ITEMIZED DEDUCTIONS – Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.		.00
10B	FEDERAL STANDARD DEDUCTION – Leave blank if you did not itemize. If you did itemize and your filing status is: 1 or 3, print \$5,450; 2 or 5, print \$10,900; 4, print \$8,000.		.00
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Leave blank if you did not itemize. Subtract Line 10B from Line 10A and print the balance here. If zero or less, print "0."		.00
10D	65% EXCESS FEDERAL ITEMIZED DEDUCTION – Leave blank if you did not itemize. Multiply Line 10C by .65. Round up to the nearest dollar.		.00
10E	LESS FEDERAL INCOME TAX – See instructions, page 11.		.00
10F	TOTAL DEDUCTIONS – Add Lines 10D and 10E.		.00
10G	ALLOWABLE DEDUCTIONS – Multiply Line 10F by the ratio on Line 9.		.00
11	LOUISIANA NET INCOME – Subtract Line 10G from Line 8C. If less than zero, print "0."		.00
12	YOUR LOUISIANA INCOME TAX – Print the amount from the Tax Computation Worksheet, page 12.		.00
13	NONREFUNDABLE CREDITS – Attach schedule. See instructions, page 12.		.00
14	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 13 from Line 12. If not required to file a federal return, or if less than zero, print "0"		.00
15A	TOTAL LOUISIANA INCOME TAX WITHHELD IN 2008 – Attach Form(s) W-2 and 1099, etc.		.00
15B	PAYMENTS ON 2008 DECLARATIONS, CREDITS CARRIED FORWARD FROM 2007, AND PAYMENTS WITH EXTENSION. Add all estimated payments, credits carried forward from 2007, and payments made with extension. Print the result here.		.00
15C	REFUNDABLE CREDITS – Attach schedule. See instructions, page 12.		.00
15D	TOTAL PAYMENTS – Add Lines 15A through 15C.		.00

Instructions for Preparing Option A – Income Tax Computation Worksheet

When choosing OPTION A, each team member's Louisiana income tax liability is calculated using the Option A - Income Tax Computation Worksheet, page 10. This worksheet is the equivalent to Form IT-540B-NRA that is used to compute individual income tax form for Nonresident Professional Athletes. After each team member's income tax liability has been calculated using the Option A - Income Tax Computation Worksheet, the information from the computation worksheet is transferred to complete the Option A - Detail, page 13. More than one DETAIL page may be required for the team. Please print additional Option A - Income Tax Computation Worksheets and Option A - Detail pages as necessary.

FILING STATUS – The same filing status must be used on the team member's Louisiana income tax computation worksheet as was used on their federal return. In the box on the left, print the number corresponding to the 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, 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. Print the number from the filing status box on Option A - Detail, Column G, Line 1.

EXEMPTIONS – Mark an “X” in the appropriate box(es). The same number of exemptions must be recorded on the Louisiana worksheet as on the member's federal return unless the member is listed as a dependent on someone else's return or if the member is 65 or over or blind. An exemption must be taken in the “Team Member” box on Line 6A even if someone else claimed the team member on their federal tax return. This box has already been marked.

NUMBER OF DEPENDENTS – Print the total number of dependents claimed on Line 6B. The number of dependents must be the same number that is claimed on the member's federal return.

Print the total number of exemptions and dependents on Line 6C and on Option A - Detail, Column G, Line 2.

Line 7 – Print the amount of the member's Federal Adjusted Gross Income. This amount is taken from Federal Form 1040EZ, Line 4, or Federal Form 1040A, Line 21, or Federal Form 1040, Line 37. If the member's Federal Adjusted Gross Income is less than zero, print “0.”

Line 8A – Print the amount from Schedule NRA – Income Calculation Worksheet, page 5, Line 5.

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

Line 8C – Add Lines 8A and 8B and print the result.

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 cannot exceed 100 percent.

Line 10A – If the team member did not itemize their deductions on their federal return, leave Lines 10A, 10B, 10C, and 10D blank. If the member did itemize their deductions, enter on Line 10A the amount of their federal itemized deductions, shown on Federal Form 1040, Schedule A, Line 29.

Line 10B – If the team member did not itemize his deductions on the federal return, leave this line blank. If the member did itemize his deductions, and his filing status is: 1 or 3, print \$5,450; 2 or 5, print \$10,900; 4, print \$8,000.

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

Line 10D – Multiply Line 10C by 65% (.65). Print the result on Line 10D. If the team member did not itemize their deductions on their federal return, leave this line blank.

Line 10E – Print the amount of the team member's federal tax liability on this line. This amount is taken from their federal return. Each federal return is listed below:

- Federal Form **1040EZ** filers: This amount is on Line 11.
- Federal Form **1040A** filers: This amount is on Line 35.
- Federal Form **1040** filers: This amount is on Line 56, less the amount from Federal Form 4972 included on Line 44.

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

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 the team member's 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. Calculate the Louisiana tax by using the Tax Computation Worksheet. (DO NOT USE RESIDENT TAX TABLES – USE WORKSHEET BELOW.)

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

Line 13 – Attach a schedule for the Nonrefundable Tax Credits claimed. See the General Information for Tax Credits listed below.

General Information for Tax Credits – If a schedule is required, attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, the taxpayer’s 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.

Line 14 – Subtract Line 13 from Line 12 and print the result. If the result is less than zero, print zero “0”. If the team member is not required to file a federal return, print zero “0”.

Line 15A – Print the amount of Louisiana income tax withheld in 2008. A copy of the withholding tax Form(s) W-2 must be attached to the return for credit to be allowed.

Line 15B – Print the total amount of 2008 estimated tax payments, any credit carried forward from 2007, payments remitted with extensions, and any composite team payments made on the team member’s behalf.

Line 15C – Attach a separate schedule for the Refundable Credits claimed. The schedule should clearly identify the credit, the taxpayer’s 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.

Line 15D – Add Lines 15A through 15C and print the result here.

**Louisiana Composite Return for Nonresident Professional Team Members
OPTION A – DETAIL**

Team Name						Louisiana Revenue Account Number							
A	B	C	D	E	F	G	H	I	J	K	L	M	
Name and Address of Nonresident Team Member	Social Security Number	Total Duty Days	LA Duty Days	LA Ratio (Col. D ÷ Col. C)	Total Compensation	1 Filing Status (1, 2, 3, 4, or 5)	Federal Adjusted Gross Income	Louisiana Duty Day Income	Other Louisiana Income	Credits	Louisiana Income Tax	Louisiana Tax Paid	
						2 Total Exemptions							
1						1							
						2							
2						1							
						2							
3						1							
						2							
4						1							
						2							
5						1							
						2							
6						1							
						2							
7						1							
						2							
8						1							
						2							
9						1							
						2							
10						1							
						2							
											TOTALS		

Instructions for Preparing Option A – Detail

ABOUT THIS SCHEDULE

Use this Schedule only when choosing OPTION A.

OPTION A allows each member's tax to be determined using a worksheet that is equivalent to Form IT-540-NRA (personal income tax form for nonresident athletes). By using this method, each member's Louisiana income tax liability is computed in the same manner as other nonresident filers. Do not transmit the IT-540-NRA worksheets.

Each row represents a single team member, and up to 10 team members can be reported on this form. Please make adequate blank copies to ensure the reporting of all members of the team. All columns of Option A - Detail must be completed for any row that lists a team member.

This schedule must be attached to Form IT-540B-NRA/Composite.

1. Write amounts only on those lines that are applicable.
2. All numbers should be rounded to the nearest dollar.
3. To avoid any delay, use this form for 2008 only.

Team Name – Print the team name in the block provided.

Louisiana Revenue Account Number – Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print Applied For. A number will be assigned and the team will be notified of its account number.

Columns A and B – Name, Address, and Social Security Number – Print the team member's name, address, and Social Security Number in the spaces provided. Please note that Column A is divided into two blocks. The upper or top box is for the name, and the lower box is for the address.

Column C – Total Duty Days – Print the Total number of Duty Days in Column C. This is the total of all duty days associated with the athletic season. The definition of "Duty Days" is on page 2.

Column D – Louisiana Duty Days – Refer to completed Schedule NRA – Duty Day Detail. Print the number of the team member's Louisiana Duty Days determined on the schedule in Column D. This is the number of duty days incurred within Louisiana during the athletic season.

Column E – Ratio – Divide the number in Column D by the number in Column C. Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage cannot exceed 100 percent. Please note that the percentage calculated here may possibly not equal the percentage computed on Line 9 of the Option A - Income Tax Computation Worksheet

Column F – Total Compensation Enter the amount of the team member's total compensation. The definition of "Total Compensation" begins on page 2.

Column G – Filing Status and Total Exemptions – Each cell of Column G is subdivided into two sections. The upper box is to be used to record the filing status of the team member. The lower box is to be used to enter the total number of exemptions being claimed by the member.

Filing Status – Refer to the Option A - Income Tax Computation Worksheet, page 10, completed for each team member. Print the number that represents the respective team member's filing status on Column G, Line 1.

Total Exemptions – Refer to the Option A - Income Tax Computation Worksheet completed for each team member. Print on Column G, Line 2, the number for the team member's Total Exemptions shown on Line 6C of the worksheet.

Column H – Federal Adjusted Gross Income – Refer to the Option A - Income Tax Computation Worksheet completed for each member.

Print the amount of the member's Federal Adjusted Gross Income shown on Line 7 of the worksheet. If the Federal Adjusted Gross Income is less than zero, print "0."

Column I – Louisiana Duty Day Income – Refer to the Option A - Income Tax Computation Worksheet completed for each member. Print the amount of the member's Louisiana Duty Day Income shown on Line 8A.

Column J – Other Louisiana Income – Refer to the Option A - Income Tax Computation Worksheet completed for each team member. Print the amount of the member's Other Louisiana Income shown on Line 8B.

Column K – Credits – Refer to the Option A - Income Tax Computation Worksheet completed for each team member. Add the amount of the member's Nonrefundable Credits shown on Line 13 and the Refundable Credits shown on Line 15C and print the result.

Column L – Louisiana Income Tax – Refer to the Option A - Income Tax Computation Worksheet completed for each team member. Print the amount of the member's Adjusted Louisiana Income Tax shown on Line 14.

Column M – Louisiana Tax Paid – Refer to the Option A - Income Tax Computation Worksheet completed for each team member. Add the amounts shown for each member on Line 15A and Line 15B and print the result. This amount should include any Louisiana income tax withheld in 2008, payments of estimated tax, credit carried forward from 2007, and payments with extension made for the listed team member.

**Louisiana Composite Return for Nonresident Professional Team Members
OPTION B – DETAIL**

Team Name						Louisiana Revenue Account Number		
A		B	C	D	E	F	G	H
Name and Address of Nonresident Team Member		Social Security Number	Total Duty Days	La Duty Days	La Ratio (Column D ÷ Column C)	Total Compensation	Louisiana Duty Day Income	Louisiana Tax Paid
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
						TOTALS		

Instructions for Preparing Option B – Detail

ABOUT THIS SCHEDULE

Use this Schedule only when choosing OPTION B. This schedule must be attached to Form IT-540B-NRA/Composite.

OPTION B allows the team to report the tax due using an alternate method in which the Louisiana income attributable to all nonresident professional athletes included in the composite return is subject to a deduction equal to 30 percent of the Louisiana income attributable to all nonresident professional athletes included in the composite return. This deduction is allowed in place of the combined standard deduction and personal exemption, excess itemized deductions, and federal tax deduction for the same period.

All columns of Option B - Detail must be completed for each team member.

One row represents a single team member.

1. Write amounts only on those lines that are applicable.
2. All numbers should be rounded to the nearest dollar.
3. To avoid any delay, use this form for 2008 only.

Team Name – Please print the team name in the spaces provided.

Louisiana Revenue Account Number – Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print Applied For. A number will be assigned and the team will be notified of its account number.

Columns A and B – Name, Address, and Social Security Number – Print the team member's name, address, and Social Security Number in the spaces provided. Please note that Column A is divided into two blocks. The upper or top box is for the name, and the lower box is for the address.

Column C – Total Duty Days – Print the Total number of Duty Days in Column C. This is the total of all Duty Days associated with the athletic season. "Duty Days" is defined on page 2.

Column D – Louisiana Duty Days – Refer to Schedule NRA - Duty Day Detail completed for each team member. Print the number of the team member's Louisiana Duty Days determined on the schedule in Column D.

Column E – Ratio – Divide the number in Column D by the number in Column C. Carry out to two decimal places in the percentage; for example, 48.32 percent. **DO NOT ROUND UP.** The percentage cannot exceed 100 percent.

Column F – Total Compensation – Enter the amount of the team member's Total Compensation. "Total Compensation" is defined on page 2.

Column G – Louisiana Duty Day Income – Multiply the amount in Column F by the ratio in Column E. This is the amount of Total Compensation earned in Louisiana for the team member.

Column G – Total – Add the amounts in Column G. If more than one schedule is used for the team, add all amounts and print the number in the Total block for Column G on the last Detail page for the team. This amount should also be printed on Form IT-540B NRA/Composite, Option B, Line B1.

Column H – Louisiana Tax Paid – Enter the amount of any Louisiana income tax withheld in 2008. A copy of the Form(s) W-2 or 1099 must be attached to the return for credit to be allowed. This amount should include any payment of estimated taxes, any credit carried forward from 2007, and payments remitted with extensions.

Column H – Total – Add the amounts in Column H. If more than one schedule is used for the team, add all amounts and print the number in the Total block for Column H on the last Detail page for the team. This amount should also be entered on FORM IT-540B NRA/Composite, Option B, Line B5 for Total Louisiana Payments.

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, 2009. If the return is for a fiscal year, you will be charged interest and penalties if you do not pay on or before the 15th day of the 5th month after the close of the taxable year.

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

Interest – If your 2008 calendar year income tax amount is not paid by May 15, 2009, you will be charged interest on the unpaid tax from May 16, 2009, until the date of payment for the balance of tax due. The interest rate varies from year to year and is not determined until the latter part of 2008. Please see Revenue Information Bulletin (RIB) 09-001 for the 2009 interest rate. The RIB is available on the Department’s website. In order to compute the INTEREST RATE PER DAY, divide the 2009 interest rate by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2009 interest rate is determined to be 17% (0.17) per annum. Divide 0.17 by 365. $0.17/365 = .0004657$, which equals the INTEREST RATE PER DAY. **NOTE!!** You must carry out your computation to 7 places to the right of the decimal point.

Interest Calculation Worksheet		
1	Number of days late from *May 15, 2009 (*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, Line 44.)	.00
5	Total interest due (Multiply Line 4 by Line 3, and print the result on Form IT-540B, Line 46.)	.00

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

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from May 15, 2009, for calendar year filers, your fiscal year due date, or your approved extension 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, Line 44.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 47.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of the tax due. Thirty (30) day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

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

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

1. Are you paying a 2008 tax liability after May 15, 2009?
2. Have you paid at least 90 percent (.90) of total tax due?
 - a. Print the amount from Form IT-540B, Line 19.00
 - b. Print the amount from Form IT-540B, Line 20.00
 - c. Add the amounts from Form IT-540B, Lines 21.
 - d. through 24 and print the result.00
 - e. Subtract Lines “b” and “c” from Line “a” above.00
 - f. Multiply Line “d” by 10 percent (.10).00
 - g. Print the amount from Form IT-540B, Line 44.00

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 2008 tax liability after May 15, 2009, **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, 2009 (*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, Line 44.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and print the result on Form IT-540B, Line 48.)	.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-210NR, Underpayment of Individual Income Tax Penalty Computation for Nonresident and Part-Year Resident Filers. Complete R-210NR and attach the complete form to your return.

LOUISIANA DEPARTMENT OF REVENUE
617 NORTH THIRD STREET
BATON ROUGE LA 70802-5428

Tax assistance is available at the following offices of the Department of Revenue.

Alexandria

Room B-100
900 Murray St.
Alexandria, LA 71301
(318) 487-5333

Lafayette

Brandywine III, Suite 150
825 Kaliste Saloom Rd.
Lafayette, LA 70508
(337) 262-5455

Monroe

Room 105
122 St. John St.
Monroe, LA 71201
(318) 362-3151

Shreveport

1525 Fairfield Ave.
6th Floor
Shreveport, LA 71101
(318) 676-7505

Baton Rouge (Main Office)

617 North Third Street
Baton Rouge, LA 70802
225-219-0102 (Assistance)
225-219-2114 (TDD)

Lake Charles

Suite 1550
One Lakeshore Dr.
Lake Charles, LA 70601
(337) 491-2504

New Orleans

Suite 2100
1555 Poydras St.
New Orleans, LA 70112
(504) 568-5233

Thibodaux

1418 Tiger Dr.
Thibodaux, LA 70301
(985) 447-0976