

2001 Louisiana

Income Tax Return

Nonresident Professional Athlete Form



Access information
about the Department
of Revenue on the
World Wide Web at
www.rev.state.la.us

Check the status of your
refund or request forms by
calling **1-888-829-3071**.

This toll-free number is
available 24 hours a day.
For local calls within the
Baton Rouge area, call
922-3270.



GENERAL INFORMATION FOR FILING 2001 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE INDIVIDUAL INCOME TAX RETURN

WHO MUST FILE A RETURN? (FORM IT540B-NRA)

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

Income to be reported on this form

1. The Louisiana income of a nonresident individual who is a member of a professional athletic team should be reported to Louisiana. Louisiana income is the portion of the total compensation for services rendered as a member of a professional athletic team during the taxable year earned while in Louisiana. The reported income is proportional to the number of duty days spent within the state rendering services for the team in any manner, compared to the total number of duty days spent both within and without the state during the taxable year.

This reporting requirement shall include all employees who are active players, players on the disabled list, and any other persons required to travel and 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.

2. The Louisiana income of a nonresident athlete who is NOT a member of a professional athletic team (e.g. PGA golfer) should be reported to Louisiana. The amount to be reported is the gross amount earned in the state less: a) ordinary and necessary business expenses directly attributable to the state, and b) a pro-rata share of indirect business expenses not directly attributable to income from any particular source.

FORMS

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at www.rev.state.la.us. The locations are listed on the back cover of this booklet.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you must file an amended Louisiana return. A corrected return, Form IT540B-NRA should be submitted along with an explanation of the change(s) and a copy of the federal amended return if one was filed. The form should be clearly marked with an "X" in the "Amended Return box. Do not make any adjustments for the refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103C 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.

WHEN TO FILE AND PAY TAX

1. A calendar year return is due on or before May 15, 2002.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

EXTENSION OF TIME FOR FILING A RETURN

Louisiana recognizes the extension granted by the Internal Revenue Service. Attach a copy of your automatic or approved federal extension to your Louisiana income tax return.

Important: An extension only extends the time to file the return, not the time to pay any tax that may be due.

Use Form R-6465 for requesting an extension beyond the date required for filing your federal return. The form is available on the Department's website.

Interest and Penalty

INTEREST - Interest is due on all items of tax not paid on time. Interest is computed at the rate of 15 percent per annum from the date due until the date paid.

DELINQUENT PENALTY - For failure to file a return on time, a penalty of 5 percent of the tax accrues if the delay in filing is not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the failure to file continues, not to exceed a total of 25 percent.

LATE PAYMENT PENALTY - For failure to pay the tax in full by the date the return is required by law to be filed, determined without regard to any extension of time for filing the return, a penalty of 0.5 percent of the tax not paid accrues for each 30 days during which the failure to pay continues, not to exceed a total of 25 percent.

KEEP YOUR RECORDS

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

Print your Social Security Number here. _____

16B TOTAL LOUISIANA INCOME TAX - Print from Line 16A.	16B		.00
17A TOTAL LOUISIANA INCOME TAX WITHHELD IN 2001 - Attach Form(s) W-2.	17A	●	.00
17B PAYMENTS ON 2001 DECLARATIONS, CREDITS CARRIED FORWARD FROM 2000, AND PAYMENTS WITH EXTENSIONS.	17B	▶	.00
17C TOTAL PAYMENTS - Add Lines 17A and 17B.	17C		.00
18 BALANCE DUE LOUISIANA - If Line 16B is larger than Line 17C, subtract Line 17C from Line 16B and print amount here. If return is delinquent, see Interest and Penalty Calculation Worksheet, page 7.	18	●	.00
19 OVERPAYMENT - If Line 17C is larger than Line 16B, subtract Line 16B from Line 17C and print balance. This is the amount Louisiana owes you.	19	▶	.00
20 Amount of Line 19 you want REFUNDED to you.	REFUND	●	.00
21 Amount of Line 19 you want CREDITED to your 2002 tax.	CREDIT	●	.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.



Mark this box if this is your first time to file.

Do NOT SUBMIT A PHOTOCOPY OF THIS RETURN.

Your signature	Date	Your occupation	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Spouse's occupation	Telephone number of paid preparer ()	Date

Area code and daytime telephone number _____

Social Security Number, PTIN, or FEIN of PAID preparer _____

**Individual Income Tax Return
Calendar year returns due 5/15/2002**

MAIL TO:
Department of Revenue
P. O. Box 4998
Baton Rouge, LA 70821-4998

**INSTRUCTIONS FOR PREPARING YOUR
2001 NONRESIDENT ATHLETE INDIVIDUAL INCOME TAX RETURN, FORM IT540B-NRA**

ABOUT THIS FORM

If you are a nonresident person who is a professional athlete and earned income as a result of services rendered within Louisiana, you should complete Form IT540B-NRA.

1. Write amounts only on those lines that are applicable.
2. Please use black ink to complete the form.
3. All numbers should be rounded to the nearest dollar and numbers should not be printed over the zeros that designate cents.
4. To avoid any delay, use this form for 2001 only.
5. If you are filing an amended return, mark an "X" in the "Amended Return" box.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER –

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

Lines 1-5: Filing Status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: "1" for single, "2" for married filing jointly, "3" for married filing separately, "4" for head of household, and "5" for qualifying widow(er). If your filing status is head of household, you must list the name of the qualifying person in the space provided if that person is not a dependent. Head of household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

Line 6: Exemptions - Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return unless you are listed as a dependent on someone else's return or you are 65 or over or blind. You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return. This box has been marked for you. Print in the box provided on Line 6D the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

Line 7: Print the amount of your federal adjusted gross income. This amount is taken from federal Form 1040, Line 33, or federal form 1040A, Line 19, or federal Form 1040EZ, Line 4, or federal Telefile worksheet, Line "I." If your federal adjusted gross income is less than zero, print "0".

Line 8: Enter the amount from Schedule NRA-1, page 11.

Line 9: If you have any "Adjustments to Income" on your federal tax return that apply to Louisiana income, that amount should be shown on Line 9. On a separate sheet of paper, prepare a schedule (Please print your name and Social Security Number on the schedule.) that lists the adjustments. Examples of such adjustments: Income earned for the promotion of products while in Louisiana, royalty income, etc.

Line 10: ADD LINES 8 AND 9 – print the result on Line 10. If less than zero, print "0".

Line 11: Divide Line 10 by Line 7. Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage can not exceed 100 percent.

Line 12A: Leave blank if you did not itemize deductions on your federal return. If you did itemize, print your federal itemized deductions from federal Form 1040, Schedule A, Line 28.

Line 12B: Leave blank if you did not itemize deductions on your federal return. If you did itemize, and your filing status is "1", print \$4,550; if "2" or "5", print \$7,600; if "3", print \$3,800; if "4", print \$6,650.

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

Line 12D: Multiply Line 12C by 50 percent (.50). Round up to the nearest dollar.

Line 12E: See Worksheet, page 8.

Line 12F: Add Lines 12D and 12E and print the total.

Line 12G: Multiply Line 12F by the percentage on Line 11 and print the result. This amount of deduction is the portion applicable to your Louisiana income.

Line 13: Subtract Line 12G from Line 10. If less than zero, print "0".

**LINE 14 – Calculate your Louisiana tax by using the Tax Computation Worksheet.
(DO NOT USE RESIDENT TAX TABLES—USE WORKSHEET BELOW.)**

TAX COMPUTATION WORKSHEET (Keep this worksheet for your records.)						
A Taxable Income: Print the amount from Line 13 of Form IT-540B-NRA.					A	00
B First Bracket: If Line A is greater than \$10,000 (\$20,000 if filing status is 2 or 5), print \$10,000 (\$20,000 if filing status is 2 or 5). If Line A is less than \$10,000 (\$20,000 if filing status is 2 or 5), print amount from Line A.			B	00		
C 1. Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, print \$9,000; if 1 or 3, print \$4,500.	C1		00			
2. Credit for Dependents: Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Line 6C of Form IT-540B-NRA.	C2		00			
3. Total: Add Lines C1 and C2.	C3		00			
D Ratio: Enter the ratio from Form IT-540B-NRA, Line 11.	D		%			
E Allowable Deduction: Multiply Line C3 by the ratio on Line D.			E	00	TAX	
F Taxable First Bracket: Subtract Line E from Line B. If the result is zero or less than zero, print "0". Multiply balance by 2% (.02) and print the result in the TAX column.			F	00	2% Rate	
G Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$40,000 (\$80,000 if filing status is 2 or 5) whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04) and print the result in the TAX column.			G	00	4% Rate	
H Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5) from Line A and print balance. If less than zero, print "0". Multiply the balance by 6% (.06) and print the result in the TAX column.			H	00	6% Rate	
I Total Tax: Add the tax on Lines F, G, and H. Print here and on Line 14 of Form IT-540B-NRA.					I	00

LINE 15: You may reduce your tax liability by the following credits. Attach a schedule and an explanation.

1. CREDIT FOR CERTAIN DISABILITIES – A credit of \$100 against the tax is permitted for a taxpayer, spouse, or dependent who is blind, deaf, mentally incapacitated, or has lost the use of a limb. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, **a physician’s statement certifying the disability is required.** If one is not submitted with the return, it will be requested later. For definitions of these disabilities, contact the Department of Revenue. Multiply the total number of eligible individuals by \$100.

2. CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS – Taxpayers who donate computer equipment to educational institutions, defined by Louisiana R.S. 47:37, are allowed a credit of 40 percent of the value of the property donated against their Louisiana income tax. The recipient certifies the donation or contribution of property by using the Certificate of Donation, Form R-3400. This form is available on the Department’s website at www.rev.state.la.us. The completed certification form must be attached to the individual income tax return. Multiply the value of the property donated to an educational institution in Louisiana by 40 percent (.40).

3. OTHER CREDITS – (A) Family Responsibility Program Credit – Individuals who have a contract with the Louisiana Department of Social Services to contribute to medical care in the family responsibility program are eligible for a credit of 1/3 of their contribution, limited to \$200 per year. (B) Louisiana law provides for a credit for investment in Louisiana Capital Companies. (C) Louisiana law provides for a credit for a donation to a Dedicated Research Investment Fund of at least \$200,000. (D) Business proprietors are possibly eligible for a credit for hiring the previously unemployed.

(E) A credit is available for conversion of vehicles to alternative fuels. (F) Doctors affiliated with small town community hospitals may qualify for a tax credit. (G) Losses from investments in motion pictures with substantial Louisiana content may entitle the investor to tax credits if the investment in the motion picture exceeds \$2,353,000. (H) Employers who pay for training to bring employees’ reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (I) A credit is provided for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. (J) A credit is provided for certain law enforcement officers and certain employees of the Department of Public Safety and Corrections for certain post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement. (K) A credit is available for the employment of certain first-time drug offenders. (L) An employer credit is provided for expenses associated with the bone marrow donor program. (M) A tax credit is allowed under the Louisiana Quality Jobs Program, whereby individuals are employed in new direct jobs that offer a basic health benefit plan. Qualified establishments must enter into a contract with the Department of Economic Development. (N) Qualified law enforcement officers and certain employees of the Department of Public Safety and Corrections are eligible for a credit for the purchase of a bulletproof vest. The credit is limited to the purchase price of the bulletproof vest or \$100, whichever is less. (O) A credit is available for donations to assist Qualified Playgrounds, R.S. 47:6008. (P) A credit is available for employment-related expenses for maintaining a household for certain disabled dependents, R.S. 47:297.2.

4. SPECIAL ALLOWABLE CREDIT – Taxpayers are allowed a credit of 10 percent of credits taken on Lines 43, 44, and 45 on federal Form 1040 plus 10 percent of any investment tax credit or jobs credit computed on federal Form 3800. If federal Form 1040A is used, the allowed credit is 10

percent of credits on Lines 27 and 28 of the federal return. If the credit was not utilized on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not utilized. Multiply this total federal credit by 10 percent (.10) and print the result or \$25, whichever is less. Anyone qualifying for any of these credits should contact the Department of Revenue for further instructions.

LINE 16A: Subtract Line 15 from Line 14 and print the balance. If less than zero, print "0".

Line 16B: Enter the amount from Line 16A.

Line 17A: Print the amount of Louisiana income tax withheld in 2001. A copy of the withholding tax Form(s) W-2 must be attached to your return for credit to be allowed.

Line 17B: Print the total payments made on your estimated taxes including credits carried forward to this year and payments remitted with extensions.

Line 17C: Total Payments – Add lines 17A and 17B and print the result here.

Line 18: If the amount on Line 16B is larger than the amount on Line 17C, you owe additional tax. Subtract Line 17C from 16B and print the balance on Line 18. If your return is delinquent, see Interest and Penalty Calculation Worksheet. Make payment to the Louisiana Department of Revenue. DO NOT SEND CASH. Print your Social Security Number on your payment and attach it to your return. Please note: The cost for processing drafts or checks drawn on foreign banks will be charged to the taxpayer.

Line 19: If the amount on Line 17C is larger than the amount on Line 16B, you have overpaid your tax. Subtract Line 16B from 17C and print the balance on Line 19.

Line 20: Print the amount of Line 19 you want REFUNDED to you.

Line 21: Print the amount of Line 19 you want CREDITED to your 2002 individual income tax.

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

DO NOT SUBMIT A PHOTOCOPY OF THE RETURN.

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

Interest and Penalty Calculation Worksheet

If the full amount of tax is not paid by the due date, a late payment penalty will be assessed. The combined amount of delinquent penalty and late payment penalty cannot exceed 25 percent. If you have obtained an approved extension and file your return on or before the extension date, a delinquent penalty is not assessed. To avoid the assessment of the late payment penalty, all taxes must be paid on or before May 15, even if you have an approved extension.

If your return is delinquent, you may owe penalties and/or interest. See the "General Information" section in this booklet. To calculate delinquent penalty and interest, use the worksheet below. Round to the nearest dollar.

- | | |
|---|-------|
| 1. Number of days late from May 15 | _____ |
| 2. Divide by 30 days. | ÷ 30 |
| | |
| 3. Number of 30-day periods (If fraction of days remain, increase to nearest whole number.) | _____ |

Interest Calculation

- | | |
|--|--------------|
| 4. Balance due Louisiana (Amount on Line 18 of return) | \$ _____ .00 |
| 5. Interest rate per day | _____ .00041 |
| 6. Days late (Line 1 above) | x _____ |
| | |
| 7. Interest rate (Multiply Line 5 by Line 6.) | _____ |
| 8. Total amount of interest due (Multiply Line 4 by Line 7.) | \$ _____ .00 |

Delinquent Penalty Calculation

- | | |
|---|--------------|
| 9. 30-day penalty percentage | _____ .05 |
| 10. Number of 30-day periods (Line 3 above) | _____ |
| | |
| 11. Total penalty percentage (Cannot exceed 25 percent) (Multiply Line 9 by Line 10.) | _____ |
| 12. Total amount of penalty due (Multiply Line 4 by Line 11.) | \$ _____ .00 |

Total Amount Due

- | | |
|--|--------------|
| 13. Total of Lines 4, 8, and 12. Include this amount on Line 18 of the return. | \$ _____ .00 |
|--|--------------|

**Nonresident Worksheet and Instructions to Compute
Modified Federal Income Tax Deduction for
Line 12E of Form IT-540B-NRA.**

Last year, many taxpayers received an "Advance Payment" from the Internal Revenue Service as a result of Congress passing, and the President signing into law, the Economic Growth and Tax Relief Reconciliation Act of 2001. This law directed the U.S. Treasury to issue to eligible taxpayers an up-front payment of a **tax credit** that would normally have been taken when filing a federal return in 2002. Because this is a **reduction of federal income tax** and Louisiana law allows a deduction for federal income tax, **the federal tax deduction for Louisiana would normally be reduced**. If this deduction goes down, then the amount of Louisiana income subject to state tax increases, causing your Louisiana income tax to rise.

To avoid any state tax burden caused by the passage of Federal Income Tax Relief, Governor Foster and the members of the Louisiana Legislature requested the Department to seek permission from the Louisiana Board of Tax Appeals to eliminate the Louisiana tax effect of any advance federal payments you may have received during the 2001 tax year. To determine your deduction for Line 12E of the Louisiana Nonresident Income Tax Return (Form IT-540B-NRA), please complete the schedule below.

IMPORTANT: For many Louisiana taxpayers, Line 2 on the schedule below will be zero because the taxpayer received the correct amount of advance payment (your tax credit) from the IRS last year. Without the tax relief granted by the state, the federal income tax deduction on Line 12E of the Louisiana Nonresident Income Tax Return (Form IT-540B-NRA) **would be decreased** by the amount of any federal advance payment received causing you to pay more Louisiana income tax.

IMPORTANT: If you filed Federal Form 1040EZ, print the amount from Line 11 of Form 1040EZ on Line 12E of Louisiana Form IT-540B-NRA. If you used Federal Telefile to file your federal tax return, enter the amount from the right hand column on Line K of the Federal Telefile Worksheet on Line 12E of Louisiana Form IT-540B-NRA.

- 1) Enter the amount of your federal tax liability. This amount is taken from Federal Form 1040A, Line 34, OR Federal Form 1040, Line 52, less the amount from Federal Form 4972 included on Line 40.

Optional deduction - The Federal Tax Deduction computed above may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 43. If this additional deduction is elected, no special allowable credit may be claimed on Line 15 of Form IT-540B-NRA.

- 2) Enter the amount of the RATE REDUCTION CREDIT computed on your federal return. This amount is taken from Federal Form 1040A, Line 30, OR Federal Form 1040, Line 47.

Add Lines 1 and 2 and print result on Line 12E of the Louisiana Nonresident Income Tax Return (Form IT-540B-NRA).

IMPORTANT: If you filed Federal Form 1040EZ, print the amount from Line 11 of Form 1040EZ on Line 12E of Louisiana Form IT-540B-NRA. If you used Federal Telefile to file your federal tax return, enter the amount from the right hand column on Line K of the Federal Telefile Worksheet on Line 12E of Louisiana Form IT-540B-NRA.

Schedule NRA — Duty Day Detail

Name _____ Social Security Number or TIN _____ Page _____ of _____

Street address _____

City _____ State _____ ZIP _____

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

Dates of Duty Days	From		To	Number of Duty Days in Louisiana	Sports Facility at which income was earned	Location of Sports Facility at which income was earned
	MM/DD	MM/DD				
1	_____	_____	2001	_____	_____	LA
2	_____	_____	2001	_____	_____	LA
3	_____	_____	2001	_____	_____	LA
4	_____	_____	2001	_____	_____	LA
5	_____	_____	2001	_____	_____	LA
6	_____	_____	2001	_____	_____	LA
7	_____	_____	2001	_____	_____	LA
8	_____	_____	2001	_____	_____	LA
9	_____	_____	2001	_____	_____	LA
10	_____	_____	2001	_____	_____	LA

11 Total Louisiana Duty Days. _____
 See Instructions.

This form must be attached to Form IT-540B-NRA along with Form Schedule NRA-1 (page 11).

INSTRUCTIONS FOR SCHEDULE NRA-DUTY DAY DETAIL

The Louisiana income tax of a nonresident professional athlete is attributable to the Sports Facility Assistance Fund, as created by R.S. 39:99. Schedules NRA - 1 and Schedule NRA-Duty Day Detail must be attached to FORM IT540B-NRA in order to comply with the statute.

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

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

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

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

Sports Franchise and League Affiliation

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

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

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

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

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

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

An explanation of each column is given below.

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

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

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

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

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

LOCATION OF SPORTS FACILITY

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

Line 11: Total Louisiana Duty Days – Sum the numbers in the column “Number of Duty Days in Louisiana” and print the result here.

SCHEDULE NRA-1

- | | |
|--|-------|
| 1. Total Louisiana Duty Days - See Instructions. | _____ |
| 2. Total Duty Days EVERYWHERE - See Instructions. | _____ |
| 3. Divide Line 1 by Line 2 and enter result here.
Use two decimal places and express as a percentage. (e.g. 24.19%) | _____ |
| 4. Total compensation - See instructions. | _____ |
| 5. Multiply Line 4 by the ratio on Line 3. Enter result here and on Line 8 of Form 540B-NRA. | _____ |

This form must be attached to Form IT-540B-NRA along with Form Schedule NRA-Duty Day Detail (page 9).

INSTRUCTIONS FOR SCHEDULE NRA-1

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

Line 2: Enter Total Duty Days **Everywhere** – This is the total of all “Duty Days” associated with the athletic season. See definition of “Duty Days” on page 10.

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

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

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

- i. Total compensation shall not include strike benefits, severance pay, termination pay, contract or option-year buyout payments, expansion or relocation payments, or any other payments not related to services rendered to the team.

ii. For purposes of this rule, “bonuses” subject to the allocation procedures described in this Subsection, are

- (a) bonuses earned as a result of play during the season, including performance bonuses, bonuses paid for championship, playoff or bowl games played by a team, or for selection to all-star league or other honorary positions; and
- (b) bonuses paid for signing a contract, unless all of the following conditions are met:
 - (i) the payment of the signing bonus is not conditional upon the signee playing any games for the team, or performing any subsequent services for the team, or even making the team;
 - (ii) the signing bonus is payable separately from the salary and any other compensation; and
 - (iii) the signing bonus is nonrefundable.

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

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

Line 5: Louisiana Income - Multiply Line 4 by the percentage on Line 3. Enter the amount here and on Line 8 of Form IT540B-NRA. This is the amount of your “total compensation” earned in Louisiana.

STATE OF 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 Regional Office
900 Murray Street, Room B-100
318-487-5333

Baton Rouge–Main Office
617 North Third Street
225-219-0102 (Assistance)
225-219-2114 (TDD)

Baton Rouge–Regional Office
8549 United Plaza Boulevard, Suite 200
225-922-2300

Lafayette Regional Office
825 Kaliste Saloom Road
Brandywine III, Ste. 150
337-262-5455

Lake Charles Regional Office
One Lakeshore Drive, Ste. 1550
337-491-2504

Monroe Regional Office
122 St. John Street
Room 105
318-362-3151

New Orleans Regional Office
1555 Poydras Street, Ste. 900
504-568-5233

Shreveport Regional Office
1525 Fairfield Avenue
318-676-7505

Thibodaux Regional Office
1418 Tiger Drive
985-447-0976