IT-540B-NRA (1/19)

2018 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE

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

Mark Box:

- Name Change ☐
- Decedent Filing ☐
- Spouse Decedent ☐
- Address Change ☐
- Amended Return ☐
- NOL Carryback ☐
- 2015 Legislation Recovery ☐

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth M M D D Y Y Y Y

Spouse's Date of Birth M M D D Y Y Y Y

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

- ☐ Professional Golfers Association of America or PGA Tour, Inc.
- ☐ National Basketball Association
- ☐ East Coast Hockey League
- ☐ National Football League
- ☐ National Hockey League
- ☐ Pacific Coast League (Minor Baseball League)

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

☛ ☐

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

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 widow(er).**

6 **EXEMPTIONS:**

6A	[X] Yourself	☐ 65 or older	☐ Blind	
6B	☐ Spouse	☐ 65 or older	☐ Blind	

Total of 6A & 6B ☐

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

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

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D** ☐☐

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."		**7**	$	**.00**
8A	LOUISIANA INCOME – Enter the amount of earned compensation from Schedule NRA-1, Line 5.	**8A**	$	**.00**	
8B	OTHER LOUISIANA-SOURCED INCOME – Enter the amount of other income that was earned in Louisiana.	**8B**	$	**.00**	
8C	TOTAL AMOUNT OF LOUISIANA INCOME – Add Lines 8A and 8B.		**8C**	$	**.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%.		**9**	.	**%**
If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go to Line 10D.					
10A	FEDERAL ITEMIZED DEDUCTIONS	**10A**		**.00**	
10B	FEDERAL STANDARD DEDUCTION	**10B**		**.00**	
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	**10C**		**.00**	
10D	FEDERAL INCOME TAX – See instructions. If your federal income tax has been decreased by the foreign tax credit, see instructions for optional deduction. **1** ☐ **2** ☐ If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H-NRA.		**10D**	$	**.00**
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.		**10E**	$	**.00**
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the ratio on Line 9. Round to the nearest dollar.		**10F**	$	**.00**
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8C. If less than zero, enter zero "0."		**11**	$	**.00**
12	YOUR LOUISIANA INCOME TAX – Use the tax computation worksheet to calculate the amount of your Louisiana income tax.		**12**	$	**.00**
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NRA, Line 8		**13**	$	**.00**
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, enter zero "0."		**14**	$	**.00**
15	LOUISIANA CITIZENS INSURANCE ASSESSMENT PAID		**15**	$	**.00**
15A	LOUISIANA CITIZENS INSURANCE CREDIT – *See instructions, page 3.*		**15A**	$	**.00**
16	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NRA, Line 10		**16**	$	**.00**
17	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15A and 16.		**17**	$	**.00**
18	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – *See instructions, page 3.*		**18**	$	**.00**
19	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – *See instructions, page 3.*		**19**	$	**.00**
20	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NRA, Line 11		**20**	$	**.00**
21	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 20 from Line 18.		**21**	$	**.00**
22	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 19.		**22**	$	**.00**
23	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NRA, Line 6		**23**	$	**.00**
24	**AMOUNT OF LOUISIANA INCOME TAX WITHHELD FOR 2018 – Attach Forms W-2 and 1099.**		**24**	$	**.00**
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2017		**25**	$	**.00**
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2018		**26**	$	**.00**
27	AMOUNT PAID WITH EXTENSION REQUEST		**27**	$	**.00**
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 22 through 27.		**28**	$	**.00**
29	OVERPAYMENT – If Line 28 is greater than Line 21, subtract Line 21 from Line 28. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 36.		**29**	$	**.00**

30	UNDERPAYMENT PENALTY – *See instructions for Underpayment Penalty, page 14, and Form R-210NRA.*		**30**	$	**.00**
31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29. If Line 30 is greater than Line 29, subtract Line 29 from Line 30, and enter the balance on Line 36.		**31**	$	**.00**
32	TOTAL DONATIONS – From Schedule D-NRA, Line 21		**32**	$	**.00**
33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.		**33**	$	**.00**
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2019 INCOME TAX	**CREDIT**	**34**	$	**.00**
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. 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**	**35**	$	**.00**

DIRECT DEPOSIT INFORMATION

Type: Checking ☐ Savings ☐

Routing Number ☐☐☐☐☐☐☐☐☐

Will this refund be forwarded to a financial institution located outside the United States? Yes ☐ No ☐

Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

36	AMOUNT YOU OWE – If Line 21 is greater than Line 28, subtract Line 28 from Line 21.	**36**	$	**.00**
37	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	**37**	$	**.00**
38	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	**38**	$	**.00**
39	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	**39**	$	**.00**
40	INTEREST – From the Interest Calculation Worksheet, page 14, Line 5	**40**	$	**.00**
41	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 14 , Line 7	**41**	$	**.00**
42	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 14 , Line 7	**42**	$	**.00**
43	UNDERPAYMENT PENALTY – *See instructions for Underpayment Penalty, page 14, and Form R-210NRA.*	**43**	$	**.00**
44	BALANCE DUE LOUISIANA – Add Lines 36 through 43. ***Make check payable to:*** *Louisiana Department of Revenue.* **PAY THIS AMOUNT ▶**	**44**	$	**.00**

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 the 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 35.

Your Signature	Date *(mm/dd/yyyy)*	Spouse's Signature *(If filing jointly, both must sign.)*	Date *(mm/dd/yyyy)*

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date *(mm/dd/yyyy)*	Check ☐ if Self-employed
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

NONRESIDENT PROFESSIONAL ATHLETE

Calendar year return due 5/15/2019

For Office Use Only. ☐

PTIN, FEIN or LDR Account Number of Paid Preparer ☐☐☐☐☐☐☐☐☐☐

Enter your Social Security Number. ☛

SCHEDULE C-NRA – 2018 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. *See instructions on page 4 for definitions of these disabilities.*

		Deaf	Loss of Limb	Mentally Incapacitated	Blind
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☐
1C	Dependent *	☐	☐	☐	☐

* List dependent names here. ➤

1D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	1D ☐☐
1E	Multiply Line 1D by $72.	1E ☐,☐☐☐.00

2	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS	
2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A ☐☐☐,☐☐☐.00
2B	Multiply Line 2A by 29 percent. Round to the nearest dollar.	2B ☐☐☐,☐☐☐.00
3	CREDIT FOR CERTAIN FEDERAL TAX CREDITS	
3A	Enter the amount of eligible federal credits.	3A ☐,☐☐☐,☐☐☐.00
3B	Multiply Line 3A by 7 percent. Enter the result or $18, whichever is less. This credit is limited to $18.	3B ☐☐.00

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. *See instructions on page 4.*

	Credit Description	Credit Code	Amount of Credit Claimed
4		☐☐☐	4 ☐,☐☐☐,☐☐☐.00
5		☐☐☐	5 ☐,☐☐☐,☐☐☐.00
6		☐☐☐	6 ☐,☐☐☐,☐☐☐.00
7		☐☐☐	7 ☐,☐☐☐,☐☐☐.00
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B-NRA, Line 13.		8 ☐,☐☐☐,☐☐☐.00

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Health Professionals	115

Description	Code
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135

Description	Code
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150

Description	Code
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175
Conversion of Vehicle to Alternative Fuel	185
Other	199

Enter your Social Security Number. ☛

SCHEDULE D-NRA — 2018 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 31 of Form IT-540B-NRA to the organizations or funds listed below. Enter on Lines 2 through 20, the portion of the overpayment you wish to donate. The total on Line 21 cannot exceed the amount of your overpayment on Line 31 of Form IT-540B-NRA.

1	**Adjusted Overpayment-** From IT-540B-NRA, Line 31	1 ,, .00

DONATIONS OF LINE 1

2	**The Military Family Assistance Fund**	2 ,, .00
3	**Coastal Protection and Restoration Fund**	3 ,, .00
4	The START Program	4 ,, .00
5	Wildlife Habitat and Natural Heritage Trust Fund	5 ,, .00
6	Louisiana Cancer Trust Fund	6 ,, .00
7	Louisiana Pet Overpopulation Advisory Council	7 ,, .00
8	Louisiana Food Bank Association	8 ,, .00
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9 ,, .00
10	Louisiana Association of United Ways/LA 2-1-1	10 ,, .00
11	American Red Cross	11 ,, .00

DONATIONS OF LINE 1

12	Louisiana National Guard Honor Guard for Military Funerals	12 ,, .00
13	Louisiana State Troopers Charities, Inc.	13 ,, .00
14	Friends of Palmetto State Park	14 ,, .00
15	The American Rose Society	15 ,, .00
16	The Extra Mile	16 ,, .00
17	Louisiana Naval War Memorial Commission; U.S.S. KIDD	17 ,, .00
18	Children's Therapeutic Services at the Emerge Center	18 ,, .00
19	Louisiana Horse Rescue Association	19 ,, .00
20	Louisiana Coalition Against Domestic Violence	20 ,, .00

21	TOTAL DONATIONS — Add Lines 2 through 20. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-NRA, Line 32.	21 ,, .00

Enter your Social Security Number. ☛

SCHEDULE F-NRA — 2018 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____

or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____

or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____

Dependent name _____ Date of Birth (MM/DD/YYYY) _____

Dependent name _____ Date of Birth (MM/DD/YYYY) _____

Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 6.* 1D .00

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. *See instructions on page 6.*

	Credit Description	Credit Code		Amount of Credit Claimed	
2		F	2		.00
3		F	3		.00
4		F	4		.00
5		F	5		.00
6		F	6		.00

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. *See instructions on page 6.*

	Credit Description	Credit Code		Amount of Credit Claimed	
7.	Musical and Theatrical Production	62F	7		.00
7A.					
8.	Musical and Theatrical Production	62F	8		.00
8A.					
9.	Musical and Theatrical Production	62F	9		.00
9A.					
10.	OTHER REFUNDABLE PRIORITY 2 CREDITS — Add Lines 1D, and 2 through 9. Also, enter this amount on Form IT-540B-NRA, Line 16.		10		.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
Historic Residential	60F
School Readiness Child Care Provider	65F

Description	Code
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
Conversion of Vehicle to Alternative Fuel Act 125 Recovery	71F
Digital Interactive Media & Software	73F
Other Refundable Credit	80F

Enter your Social Security Number. ☛

SCHEDULE H-NRA – 2018 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet, page 2.	1	.00
2	Enter the amount of federal disaster credits allowed by IRS. *See instructions on page 8.*	2	.00
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B-NRA, Line 10D, and mark box 2 on Line 10D to indicate that your income tax deduction has been increased.	3	.00

SCHEDULE I-NRA – 2018 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed. *See instructions on page 8.*

	Credit Description	Credit Code	Amount of Credit Claimed
1		F	.00
2		F	.00
3		F	.00
4		F	.00
5		F	.00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B-NRA, Line 23.		.00

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

SCHEDULE J-NRA – 2018 NONREFUNDABLE PRIORITY 3 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. *See instructions on page 9.*

	Credit Description	Credit Code	Amount of Credit Claimed
1			.00
2			.00
3			.00
4			.00
5			.00
6			.00

Description	Code
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Donation to School Tuition Organization	213
Inventory Tax Credit Carried Forward and ITEP	218

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	219
Owner of Accessible and Barrier-free Home	221
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Research and Development	231
Cane River Heritage	232
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240

Description	Code
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

CONTINUE ON NEXT PAGE. ☛

Enter your Social Security Number. ☛

SCHEDULE J-NRA – 2018 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 on page 9.*

	Credit Description	Credit Code	Amount of Credit Claimed
7			7 .00
7A			
8			8 .00
8A			
9			9 .00
9A			
10			10 .00
10A			
11	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 1 through 10. Also, enter this amount on Form IT-540B-NRA, Line 20.		11 .00

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

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299