

## **RULE**

### **Department of Revenue Policy Services Division**

#### **Income Tax Schedule Requirement for Certain Nonresident Professional Athletes and Professional Sports Franchises (LAC 61:I.1305)**

Under the authority of R.S. 39:100.1, R.S. 47:101(A)(3), R.S. 47:295, R.S. 47:1511, R.S. 47:1602.1, and R.S. 47:1604.1, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, amends LAC 61:I.1305 relative to penalties associated with the failure to use the proper Nonresident Professional Athlete tax return IT-540B-NRA.

Problems have occurred with nonresident professional athletes filing incorrect returns. This Rule imposes a penalty on nonresident athletes if they fail to file the proper return, IT-540B-NRA.

#### **Title 61**

#### **REVENUE AND TAXATION**

#### **Part I. Taxes Collected and Administered By the Secretary of Revenue**

#### **Chapter 13. Income: Individual**

#### **§1305. Income Tax Schedule Requirement for Certain Nonresident Professional Athletes and Professional Sports Franchises**

A. - B. ...

C. Nonresident professional athletes, if required to file an individual income tax return, must utilize Louisiana Nonresident Professional Athlete form IT-540B-NRA.

D. Based on R.S. 47:1602.1, the failure to timely make and file any return or schedule required by the secretary to administer the provisions of the Sports Facility Assistance Fund will result in a penalty of \$500 for the first such failure, \$1,000 for the second such failure within a three year period beginning on the due date of the first delinquent return, and \$2,500 for each subsequent failure within the three year period beginning on the due date of the first delinquent return.

E. Based on R.S. 47:1604.1, if any taxpayer fails to make any return or makes an incorrect return, under circumstances indicating willful negligence or intentional disregard of rules and regulations, but with no intent to defraud, shall cause a penalty to be imposed, in addition to any other penalties provided, of 5 percent of the tax or deficiency found to be due, or \$10 whichever is greater.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:100.1, R.S. 47:101(A)(3), R.S. 47:295, R.S. 47:1511, R.S. 47:1602.1, and R.S. 47:1604.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:98 (January 2002), amended LR 34:000 (March 2008).

Cynthia Bridges  
Secretary