

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: Enter the amount from Form IT-540B-NRA, Line 11.	A		.00					
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), enter \$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 your filing status is 2, 4, or 5, enter \$9,000; if 1 or 3, enter \$4,500.	C1		.00					
C2	Credit for Dependents: Enter \$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					
C3	Total: Add Lines C1 and C2.	C3		.00					
D	Ratio: Enter the ratio from Form IT 540B-NRA, Line 9.	D		%					
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D.	E		.00					
F	Taxable First Bracket: Subtract Line E from Line B. If the result is zero or less than zero, enter "0". Multiply balance by 2% (.02) and enter the result in the TAX column.	F		.00					
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, enter the balance or \$37,500 (\$75,000 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 enter the result in the TAX column.	G		.00					
H	Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5) from Line A and enter balance. If less than zero, enter "0." Multiply the balance by 6% (.06) and enter the result in the TAX column.	H		.00					
I	Total Tax: Add the tax on Lines F, G, and H. Enter here and on of Form IT-540B-NRA, Line 12.	I		.00					

Line 12: Enter the amount from Line I of the tax computation worksheet shown above.

Line 13A: A credit of \$25 is allowed for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of this year. Multiply the number of qualified dependents by \$25.

Line 13B: Enter the amount from Schedule G-NRA, Line 10.

Line 13C: Add lines 13A and 13B.

Line 14: Subtract Line 13C from Line 12. If less than zero, enter "0."

Line 15A: Enter the amount of your Louisiana Citizens Property Insurance assessment that was included in your homeowner's insurance premium. You must attach a copy of the declaration page of your insurance policy in order to claim the credit. For additional information regarding this credit, visit www.revenue.louisiana.gov/citizens.

Line 15B: Enter the amount of the total Refundable Tax Credits from Schedule F-NRA, Line 7.

Line 15C: Enter the amount of Louisiana income tax withheld in 2012. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent of the income shown on Form IT-540B-NRA, Line 7, you must attach a copy of your federal return.

Line 15D: Enter the total amount of payments made against your 2012 tax. Items include estimated taxes including credit carried forward to this year, and payments remitted with extension.

Line 15E: Add Lines 15A, 15B, 15C, and 15D.

Line 16: Overpayment - If Line 15E is greater than Line 14, subtract Line 14 from Line 15E. **Your overpayment may be reduced by Underpayment of Estimated Tax Penalty.** If Line 15E is equal to Line 14, enter a zero on Lines 16 through 23 and go to Line 24. If Line 15E is less than Line 14, enter a zero on Lines 16 through 22 and go to Line 23.

Line 17: Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2012 Form R-210NRA and enter the amount from Line 19 of the form on this line. Attach the completed R-210NRA to your return. See Underpayment Penalty on page 13 for more information.

Line 18: If Line 16 is greater than Line 17, subtract Line 17 from Line 16. If Line 17 is greater than Line 16, enter a zero, subtract Line 16 from Line 17, and enter the balance on Line 23.

Line 19: You may donate all or part of your overpayment (Line 18) to various organizations or funds listed on Lines 2 through 19 of Schedule D-NRA. Enter the amount from Schedule D-NRA, Line 20. This amount cannot be greater than Line 18.

Line 20: Subtract Line 19 from Line 18 to determine the amount of overpayment available for credit or refund.

Line 21: Print the amount of Line 20 that you wish to credit to 2013.

Line 22: Subtract Line 21 from Line 20. This amount is to be refunded. You must select how you want to receive your refund. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. If you do not make a refund selection, you will receive your refund on a MyRefund Card. You may also have your refund direct deposited.

Line 23: If Line 14 is greater than Line 15E, subtract Line 15E from Line 14. If you entered an amount from Line 18 as the result of underpayment penalty exceeding an overpayment, complete Lines 24 through 27, enter zero "0" on Lines 28 through 31, and go to Line 32.

Lines 24, 25, 26, and 27 – You may make an additional donation to the funds listed on Lines 24 through 27. You must include payment for the amount being donated with your return. The donation will not be made unless you make payment.

2012 Schedule NRA – Duty Day Detail for Professional Sports Association or League

Name _____

Social Security Number or TIN _____

Name of Professional Sports Association or League _____

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

This form must be attached to Form IT-540B-NRA along with Form Schedule NRA-1 (page 12).

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.
Carry out to two decimal places in the percentage. (e.g. 24.19%) _____
4. Total compensation - See instructions. _____
5. Multiply Line 4 by the ratio on Line 3. See instructions.. . . . _____

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

Instructions for Schedule NRA-1

Line 1: Total **Louisiana** Duty Days – Enter the amount from Section III Schedule NRA - Duty Day Detail.

Line 2: Enter Total Duty Days **Everywhere** – This is the total of all “Duty Days” associated with the athletic season during this taxable year. 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 the 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 on Line 8A of Form IT-540B-NRA. This is the amount of your “total compensation” earned in Louisiana.

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 the due date.

1. A 2012 calendar year return is due on or before May 15, 2013.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your income tax is not paid by the due date, you will be charged interest on the unpaid tax until the balance is paid in full. The interest rate is variable and the 2013 interest rate is posted on LDR's website on Form R-1111, Interest Rate Schedule Collected on Unpaid Taxes. To compute the DAILY INTEREST RATE, multiply the 2013 monthly interest rate by 12 then divide the result by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2013 monthly interest rate is 0.5833 percent, multiply 0.005833 by 12 then divide the result by 365 to get the daily interest rate of 0.0001917.

Interest Calculation Worksheet

1	Number of days late from the 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-NRA, Line 23.)	.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form IT-540B-NRA, Line 28.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a timely return on or before your due date or your approved extension date. The penalty is five percent of the tax for each 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 of the tax due.

Delinquent Filing Penalty Calculation Worksheet

1	Number of days late from your 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-NRA, Line 23.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and enter the result on Form IT-540B-NRA, Line 29.)	.00

Important Notice: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due. Thirty 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 or payment. In addition to the delinquent penalties mentioned above, you may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Delinquent Payment Penalty – If you fail to pay 90 percent 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 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 of the tax due.

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

1. Are you paying a 2012 tax liability after the due date? If yes, continue to Line 2.
2. Have you paid at least 90 percent of total tax due?
 - a. Enter the amount from Form IT-540B-NRA Line 14. **.00**
 - b. Enter the amount from Form IT-540B-NRA, Line 15A. **.00**
 - c. Enter the amount from Form IT-540B-NRA, Line 15B. **.00**
 - d. Subtract Lines "b" and "c" from Line "a" above. **.00**
 - e. Multiply Line "d" by 10 percent (.10). . . **.00**
 - f. Enter the amount from Form IT-540B-NRA, Line 23. **.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 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 of the total tax due by the due date; therefore, 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 the 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-NRA, Line 23.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and enter the result on Form IT-540B-NRA, Line 30.)	.00

Underpayment Penalty – You may be charged an Underpayment Penalty if: (A) your tax deficiency is greater than \$1,000; and (B) your filing status is either single, married filing separately, head of household, or qualifying widow(er). If your filing status is married filing jointly, you may be charged an Underpayment Penalty if your tax deficiency is greater than \$2,000. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must obtain Form R-210NRA, Nonresident Professional Athlete Underpayment Return.