Final Draft of the 2019 IT-540B-NRA

(as of 10/30/2019)

Since the 10/22/2019 draft, the following changes were made:

- Line 24 The tax year referenced was updated to 2019.
- Schedule D The tax year referenced in the title was updated to 2019 and the line numbering for the last line was changed to 18.

IT-540B-NRA (1/20)

Mark Box:

2019 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE

IMPORTANT!	
antar vaur CCN halaw in the	

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

6D TOTAL EXEMPTIONS - Total of 6A, 6B, and 6C

wark Box:	V I I fine	A	1	114			0	1					
Name Dhange	Your legal firs	t name	Init	. Last name			Suffix	Your SSN		П			
Decedent Filing	If joint return,	spouse's name	Init	. Last name			Suffix	Spouse's SSN	П				
Spouse Decedent	Present home	address (number and si	treet includir	ng apartment nu	umber or rural ro	ıte)					1		•
Address	City, Town, or	APO			State	Z	IP		Area cod	e and dayt	me teleph	none nu	mber
Change								<u> </u>					
Return U	Your Date	of Birth MMD	DYY	YYY	Spouse's D	ate of Bi	rth M	MD	DΥ	ΥΥ	Υ		
2015 Legislation Recovery													
		Mark the box to	indicate	your profes	ssional spor	ts asso	ociatio	n or lea	gue:				
	Professional Go	olfers Association of	America	or PGA Tou	ır, Inc.	_		l Footba					
_		tball Association						I Hocke	_				
	East Coast Hoo	key League				L	Pacific (Coast Le	eague ((Minor B	aseball	Leag	ue)
required	Enter a "3" in both Enter a "4" in both If the qualifying personner a "5" in both ENTS – Enter dep	ox if single. ox if married filing journs ox if married filing set ox if head of househors ox if head of househors ox if qualifying widow endent information below the number of dependent	eparately. old. enter name v(er).	have more th ed on Federa			SR in the		d your ret	ı	he Date (m	Total 6A & 6	В

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 1	0C b	lank	and go to Line 10	0D.	
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. 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
15 A	LOUISIANA CITIZENS INSURANCE CREDIT – See the instructions.		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 the instructions.		18	\$.00
19	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See the instructions		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 2019 – Attach Forms W-2 and 1099.		24	\$.00
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2018		25	\$.00
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2019		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 the instructions for Underpayment Penalty 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 18	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 2020 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.	35	\$.00
	DIRECT DEPOSIT INFORMATION			
	Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States? Yes Routing Number		No	
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	40	\$.00
41	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet	41	\$.00
42	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet	42	\$.00
43	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty 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
belie If I n Assi:	er penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the istance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security did that by submitting this form I authorize the disbursement of individual income tax refunds through the method as	which ¡ Louisia Numb	oreparer has any knowledg ana Office of Student Finan ers may be submitted. I un	je. ncial
Your	r Signature Date (mm/dd/yyyy) Spouse's Signature (If filing jointly, both n	ust sigi	n.) Date (mm/dd/yy	уу)
	Print/Type Preparer's Name Preparer's Signature Date (m	m/dd/yy	Check if Self-empl	oyed
		s FEIN	>	
<u> </u>		phone	>	

NONRESIDENT PROFESSIONAL ATHLETE Calendar year return due 5/15/2020

	PTIN	, FEIN	_DR id P		t Nu	mbe	r of
For Office Use Only.							

									Enter your Social Security	Number.	┏╚					
SCH	IEDU	ILE C-NRA	- 20	19 NO	NREFUNE	ABLE	PF	RIOF	RITY 1 CREDITS							
1		DIT FOR CERT	AIN DI	SABILITIE	ES - Mark an "	X" in the	appr	opria	te boxes. Only one credit is allowed	per person. S	See the i	nstructior	ns for de	efinitio	ns of th	ese
			Deaf	Loss of Limb	Mentally Incapacitated	Blind		1D	Enter the total number of qualifying individuals. Only one credit is allow		1D					
	1A	Yourself						1E	person. Multiply Line 1D by \$72.	-	4-			П	\top	1 60
	1B	Spouse							Manaphy Line 15 by \$72.		1E		L	<u>;</u> _]_[00]
	1C	Dependent *														
	*	List dependen	t name	s here. >												
2	CRE	DIT FOR CONT	RIBUT	IONS TO	EDUCATION	AL INSTI	TUT	IONS								
	2A	Enter the value	of com	puter or ot	ther technologic	al equipm	nent (donat	ed. Attach Form R-3400.		2A		\perp	\Box		00
	2B	Multiply Line 2		-		nearest	dolla	r.			2B		\perp	ĴД		00
3	CRE	DIT FOR CERT	AIN FE	EDERAL T	TAX CREDITS											
	ЗА	Enter the amo	unt of e	eligible fed	deral credits.					-	зА	<u>;_</u>	\perp	\Box		00
	3B	Multiply Line 3/	ې 4 by 7	percent. E	nter the result o	or \$18, wh	niche	ver is	less. This credit is limited to \$18.		3B	,	•			00
		al Nonrefun														
Enter	credi	t description ar	nd ass	ociated c				amo	ount of credit claimed. See the ins		_	_				
4					Credit Des	cription	1		Cree	dit Code	4	mount	of Cre	alt CI	aimed	
5									 		5	-}-	T	亓	Ť	
6											6	_,			Ī	00
7											7	<u> </u>		$\overline{\Box}$		00
8		AL NONREFUN					Lines	s 1E,	2B, 3B, and 4 through 7.		8	ŢŢ				00

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Small Town Health Professionals	115
Bone Marrow	120

Description	Code
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140

Description	Code
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150
Deht Issuance	155

Description	Code
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 — 2019 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 17, the portion of the overpayment you wish to donate. The total on Line 18 cannot exceed the amount of your overpayment on Line 31 of Form IT-540B-NRA.

2	The Military Family Assistance Fund	2	<u> </u>		0	0		10	Louisiana Association of United Ways/LA 2-1-1	10		
3	Coastal Protection and Restoration Fund	3	L <u>Ţ</u>		0	0		11	American Red Cross	11		
4	The START Program	4	<u>L</u> ;		_[0	0	LINE 1	12	Louisiana National Guard Honor Guard for Military Funerals	12		
5	Wildlife Habitat and Natural Heritage Trust Fund	5	<u> </u>		0	0	OF L	13	Louisiana State Troopers Charities, Inc.	13	_ <u>_</u>	
6	Louisiana Cancer Trust Fund	6	<u> L</u> ;		0	0	ONS	14	Friends of Palmetto State Park	14		
7	Louisiana Pet Overpopulation Advisory Council	7	<u> L</u> ;		0	0	DONATI	15	Children's Therapeutic Services at the Emerge Center	15		
8	Louisiana Food Bank Association	8	<u> </u>		0	0	DQ	16	Louisiana Horse Rescue Association	16		
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	<u> </u>		0	0		17	Louisiana Coalition Against Domestic Violence	17		

1			A — 2019 REFUNDABLE PRIORITY s paid by certain military servicemembers for obt		ing Licenses.					
1A	Yourself		Date of Birth (MM/DD/YYYY)	_	_			Sta	ate of issu	ıe
				or State Identification				St	ate of issu	ue
1B	Spouse	П	Date of Birth (MM/DD/YYYY)	Driver's License numbe	er			Sta	ate of issu	ıe
				or State Identification				St	ate of issu	ue
1C	Depender	nts: List o	dependent names.							
			ame			-	M/DD/YYY	-		
			ame				M/DD/YYY	-		
			ameame				M/DD/YYY M/DD/YYY	-		
							,,	- /		
1D	Enter 72 p Louisiana	ercent of Hunting	f the amount of fees paid by certain military service and Fishing Licenses. See the instructions.	members for obtaining			1D	ПП	П	00
			able Priority 2 Credits	or amount of availt alaimed. C	Soo the inetwesti			Щ,		
Ente	credit de	escriptio	on and associated code, along with the dol Credit Description	ar amount of credit claimed. S	Credit Code	oris.	Amount	of Cred	lit Claim	ed
2						2	<u>L;_</u>	Ш;		00
3					F	3	Ţ	ΠÍ	$\Box \Box$	00
4					TF				$\dashv \dashv$	╡╏
						4	<u>L;_</u>	<u> </u>	<u> </u>	00
5					F	5	<u> </u>	<u> </u>	.Ш	00
6					ΠF	6				00
	School	Readi	ness Child Care Directors and Staff C	redit - Facility License		÷	<u> </u>	' '	, <u> </u>	
6A	Numbe									
			undable Priority 2 Credits cation Number from Form R-6135, along v	with the deller emount of evodit	t alaimed Cas t	ao inc	turations			
Ente	THE State	e Germi	Credit Description	with the dollar amount of credit	Credit Code	ie ilis		of Cred	lit Claim	ed
7	Musical	and Th	•		6 2 F	7	П			00
7.	iviusicai	and m	eatrical Production		0 2 1	-	L-j-	<u> </u>	<u> </u>	
7A.	Ш									
8.	Musical	and Th	eatrical Production		6 2 F	8		$\Box\Box;$		00
8A.										
9.	Musical	and Th	eatrical Production		6 2 F	9	<u> </u>	\coprod		00
		П								
9A.										

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 Securi	ity Number.	- [
SCH	IEDULE H-NRA – 2019 MODIFIED FEDERAL INCOME TAX DEDUCTION	ON						
1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.		1	\Box	<u> </u>].	00
2	Enter the amount of federal disaster credits allowed by IRS. See the instructions.		2	\Box	<u> </u>			00
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B-NRA, Line 10D, and mark box 2 on L 10D to indicate that your income tax deduction has been increased.	Line	3	<u> </u>	<u> </u>			00
	IEDULE I-NRA – 2019 REFUNDABLE PRIORITY 4 CREDITS credit description and associated code, along with the dollar amount of credit amount clair	mad See the in	etruct	tions				
Linter		Credit Code	siruci		of Credi	t Claim	ed	
1	5.55.1. 2.55.1. p .15.1.	F	1				– 1	00
2		F	2	卬	<u>Ţ</u> j].	00
3		F	3	<u> </u>	<u> </u>],	00
4		F	4	<u> </u>	<u> </u>		<u>].</u>	00
5		F	5	<u> </u>	<u> </u>	Щ	<u>]</u> .	00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B-NRA, Line 23.		6	<u> </u>	<u></u>	Ш	_] _	00
	DescriptionCodeInventory Tax50FAd Valorem Natural Gas51F							
SCH	EDULE J-NRA – 2019 NONREFUNDABLE PRIORITY 3 CREDITS							
Enter	credit description and associated code, along with the dollar amount of credit claimed. See the							
	Credit Description	Credit Code		Amount	of Credi	Claim	ed – 1	
1		Щ	1	<u> </u>	<u> </u>	<u> </u>	<u> </u> .	00
2			2	<u> </u>	<u> </u>		<u>.</u>	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

Description	Code
Inventory Tax Credit Carried Forward and ITEP	218
Ad Valorem Natural Gas Credit Carried Forward	219
Owner of Accessible and Barrier-free Home	221
QMC Music Job Creation Credit	223
New Jobs Credit	224
Refunds by Utilities	226

Description	Code
Eligible Re-entrants	228
Neighborhood Assistance	230
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

Enter your Social Security Number.					

SCHEDULE J-NRA – 2019 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 the instructions.

	Credit Description	Credit Code	Amount of Credit Claimed
7			700
7A			
8			800
8A			, ,
9			900
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.		1100

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