



LDR

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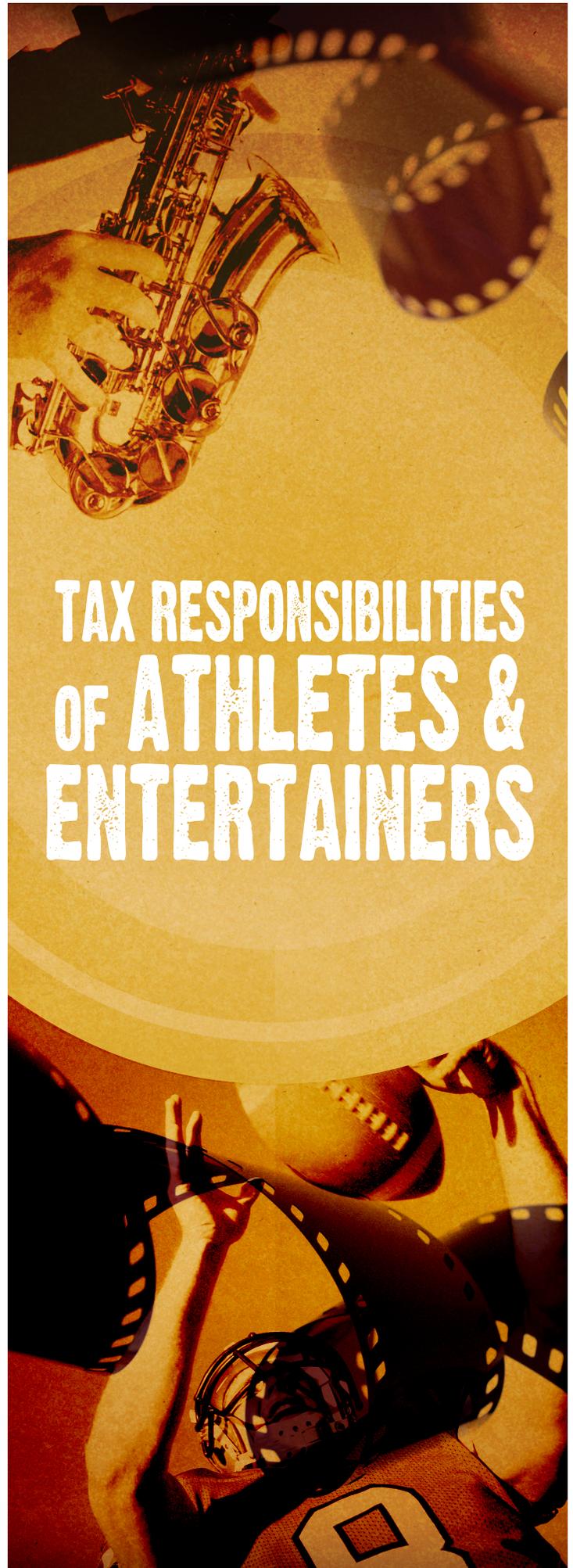
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www.revenue.louisiana.gov

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TAX RESPONSIBILITIES OF ATHLETES & ENTERTAINERS

If you perform compensated services in Louisiana, you must pay Louisiana income tax on the money you receive. Entertainers such as actors and musicians, professional athletes, support personnel for these fields, or any other performer with income from Louisiana sources, regardless of where the person lives, must pay income tax.

WHO MUST FILE WHAT FORM:

Not a resident of Louisiana			Resident of Louisiana	
Entertainers, such as an actor or musician	Professional athlete who is not a member of a professional athletic team	Associated support personnel for the entertainment or sports field	Who is a member of a professional athletic team	Who is a member of a professional athletic team
Must file Form IT-540B			Must file IT-540B-NRA electronically	Must file Form IT-540 electronically

These forms are available at www.revenue.louisiana.gov/taxforms.

WHAT IS "SUPPORT PERSONNEL?"

The term "support personnel" refers to anyone employed in the entertainment or sports field working in Louisiana. This includes, but is not limited to, equipment personnel, trainers, assistants and hair and makeup personnel.

WHAT IS A "MEMBER OF A PROFESSIONAL ATHLETIC TEAM?"

Members include employees who are active players, players on the disabled list, and all other persons who travel with and perform services on behalf of a professional athletic team on a regular basis such as coaches, managers, trainers and support personnel. Anyone considered as a member of a professional athletic team is required to file their Louisiana individual income tax returns electronically.

WHAT IS A "PROFESSIONAL ATHLETIC TEAM?"

A professional athletic team may include but is not limited to, any professional baseball, basketball, football, soccer, or hockey team. It also includes members of professional sports associations that include but are not limited to, the Professional Golfers Association of America or the PGA Tour, Inc.

WHAT IS "COMPENSATION?"

For entertainers, musicians and professional athletes who are not members of a professional athletic team, compensation is the gross income received for performances in Louisiana minus the ordinary and necessary business expenses directly attributable to the income earned in Louisiana and a pro rata share of any indirect business expenses. Compensation for members of a professional athletic team is equal to the percentage of the total amount of the compensation the member receives based on the number of duty days spent in Louisiana.

WHERE DO I GET A RETURN?

Most forms are available for download at www.revenue.louisiana.gov/taxforms. You can file using Louisiana File Online, LDR's free web application, if you have previously filed a Louisiana individual income tax return with LDR for the 2004 tax year or later. To access the system, you will be required to register and create a user account and password. Once registered, you will be able to review the status of your account, including return filings, payments, and refunds.

RETURNS ARE DUE BY MAY 15TH.

If you are unable to file your Louisiana individual income tax return by the due date, you may request a six-month extension of time to file the return. The extension request must be made before the due date, which is May 15 for calendar year filers or the 15th day of the 5th month after the close of the fiscal year for fiscal year filers. If you are a member of a professional athletic team, you must request an extension electronically. All others can request an extension by:

1. Filing a paper state extension Form R-2868;
2. Filing an extension request electronically at www.revenue.louisiana.gov/fileonline or with commercially-available tax preparation software;

An extension does not allow more time to pay the tax due. Payments received after the return due date will be charged interest and a late payment penalty.

WHAT IF I AM UNABLE TO PAY?

Submit your return by the due date. By filing in a timely manner, you may avoid delinquent penalties. Any amount paid with your return can reduce the interest and late payment penalty charges. An installment agreement may be requested from the State of Louisiana with Form R-19025.

For more information, call the LDR Customer Service Center at (225) 219-0102.