

Revenue Information Bulletin No. 25-014

June 5, 2025

Income Tax

Maternal Wellness Center Tax Credit Reservation System

Act 437 of the 2023 Regular Legislative Session (“Act 437”) enacted R.S. 47:6111 through 6116, which authorizes an income tax credit for Louisiana taxpayers that make qualified donations to eligible maternal wellness centers (“MWC”) for taxable years beginning on or after January 1, 2025 and before January 1, 2031. The MWC tax credit is nonrefundable and may be applied against all income taxes imposed on both business and individuals, including corporation, individual, fiduciary and partnership composite income tax for the year in which the donation is made. The purpose of this guidance is to inform taxpayers of the processes and requirements for reserving and claiming a MWC tax credit through the Department’s credit reservation program.

MWC Credit

Louisiana Revised Statute 47:6113 authorizes a nonrefundable credit equal to 50 percent of a donation made to an eligible MWC during the taxable year. The credit must be claimed in the tax period in which the donation is made and may not exceed 50 percent of the taxpayer’s income tax liability. Any amount of MWC credit in excess of the taxpayer’s eligible income tax liability cannot be carried forward to a subsequent year’s income tax liability.

Credit Caps

Program Cap

Louisiana Revised Statute 47:6113(B)(1) establishes a \$5 million credit cap applicable to the amount of MWC tax credits that the Department may grant per calendar year. A taxpayer may reserve a MWC credit for the calendar year by submitting Form R-90156, *Receipt for Donations to Eligible Maternal Wellness Center Credit*, as detailed below.

MWC Cap

In addition to the \$5 million program cap, La. R.S. 47:6113(B)(2) imposes a 20 percent cap on the total amount of tax credits allocated to a single MWC in a calendar year. To abide by this cap, MWCs are prohibited from issuing receipts for donations in excess

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of \$2 million per calendar year, unless the Department publishes notice that additional amounts are available for issuance.

Administration of Credit Caps

The Department will approve a request to reserve or claim credits (“credit request”) against both the Program Cap and MWC Cap on a first-come, first-serve basis. Priority will be determined by the received date of the earlier of: (1) the taxpayer’s original Form R-90156, *Receipt for Donations to Eligible Maternal Wellness Center Credit*, or (2) the taxpayer’s timely filed Louisiana income tax return claiming the MWC credit. A credit request is not considered complete until all information requested by the Department has been received. All credit requests received on the same business day shall be treated as received at the same time. For purposes of administering both the Program and MWC Credit Cap, the full amount of any credit earned will be counted toward the available credit cap space, even if the taxpayer is unable to utilize the full amount of credit earned in the taxable period due to the 50% income tax liability limitation.

If the total amount of credits requests received in any calendar year exceeds the amount authorized to be granted, any excess will be treated as having been requested on the first day of the subsequent calendar year. As such, taxpayers that submit a credit request after the Program Cap or MWC Cap have been reached will be treated as having submitted their request on the first day of the subsequent calendar year. In such case, to claim the credit, the taxpayer must file a timely return for the taxable period which corresponds to the calendar year subsequent to the calendar year in which the donation was made. If the taxpayer fails to timely file such a return, the taxpayer’s priority rights to the deferred credit amount shall terminate, and such amount shall be returned and made available on a first-come, first-served basis.

If the total amount of credits granted in any calendar year is less than the amount authorized for the calendar year, any unused portion, along with any amount remaining from the current year’s aggregate credit cap, shall be carried forward and added to the subsequent year’s \$5 million cap.

In an effort to provide guidance to potential donors, the Department will make available on its website a credit cap page which reflects the available credit cap space for a given calendar year. The credit cap page will be updated periodically to provide an estimate of available credit cap space at a given time, but in no way should be relied upon as a guarantee of payment. Additionally, a donor’s eligibility for a credit is determined purely by the ability of the donor to meet all statutory requirements and the availability of credit cap space. Donation to an eligible MWC is not a guarantee of payment.

Reservation System

To reserve a MWC credit for the calendar year, the taxpayer must submit Form R-90156, *Receipt for Donations to Eligible Maternal Wellness Center Credit*, to the Department during the same calendar year in which the donation was made. Parts I. and II. of the form must contain all required information, as described below, and the completed form must be submitted electronically to mwc@la.gov. Upon approval, the taxpayer will receive notice that an amount of credit cap space equal to 50% of the taxpayer's donation has been reserved for the calendar year credit cap which corresponds to the year of the donation. Alternatively, in the event no credit cap space is available, the taxpayer will receive notice of its priority status for the subsequent calendar year credit cap.

Part I. – Donor Certification (to be completed by the MWC):

- Name of the MWC;
- Donation amount used by the MWC to provide services and materials to assist mothers; and
- Date of donation.

Part II. – Donor's Information (to be completed by the Louisiana taxpayer):

The taxpayer must provide their:

- Name of the individual or entity making the donation;
- Last four digits of the individual's SSN or the entity's Louisiana Revenue Account Number;
- Name and last four digits of the SSN of the individual's spouse (if filing jointly);
- Physical address; and
- Contact information, including email address and phone number.

Upon receipt of the completed form, the Department will complete Part III. and return the form to the taxpayer. To subsequently claim the credit, the taxpayer must complete Part IV. and attach the completed form with the tax return which corresponds to the calendar year for which credit cap space has been reserved.

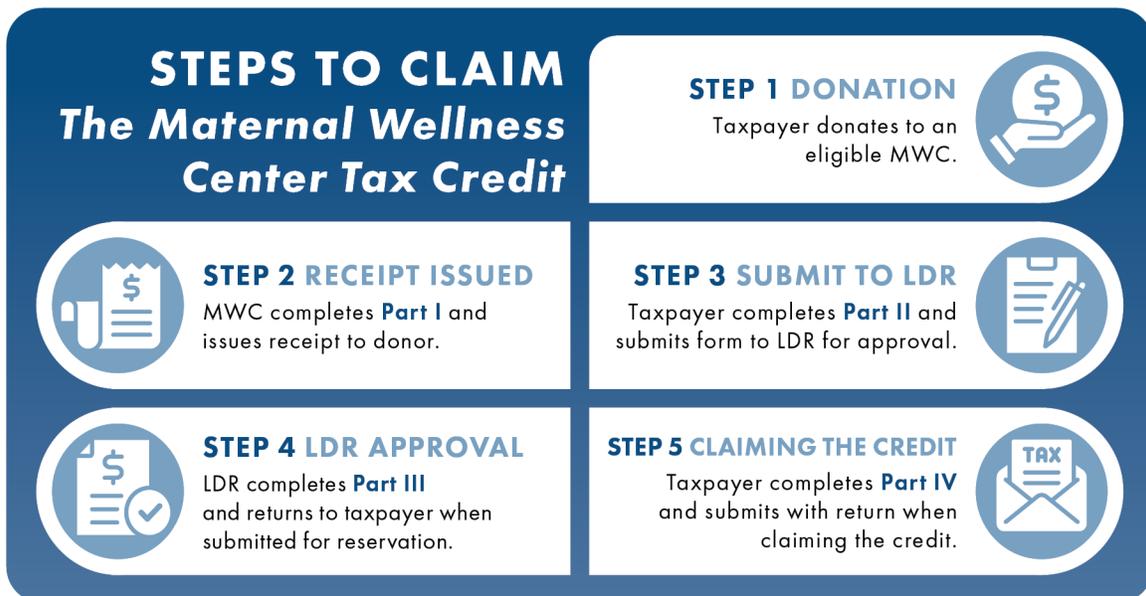
Claiming the MWC Credit

For taxable years beginning on or after January 1, 2025, the MWC credit may be claimed on the applicable Louisiana income tax return, as shown below:

- Form IT-540, *Resident Individual Income Tax Return*, with Schedule C, *Nonrefundable Priority 1 Credits*;
- Form IT-540B, *Nonresident Income Tax Return*, with Schedule C-NR, *Nonrefundable Priority 1 Credits*;

- Form CIT-620, *Corporation Income Tax Return* with Schedule NRC-P1, *Nonrefundable Priority 1 Credits*; or
- Form IT-541, *Fiduciary Income Tax Return*, with Schedule NRC-P1.
- Form IT-565, *Partnership Return of Income*, with attached Schedule 6922, *Louisiana Composite Partnership Return* with completed Schedule NRC-P1 *Nonrefundable Priority 1 Credits*.

The taxpayer must attach the completed Form R-90156 to the applicable Louisiana income tax return. For taxpayers claiming the credit with a reservation, a completed form requires Parts I.-III. of Form R-90156 to be complete. For taxpayers claiming the credit without a reservation, a completed form requires Parts I.-II. of Form-90156 to be complete. All taxpayers must complete Part IV. of Form R-90156 when filing the applicable Louisiana income tax return.



Secretary
Richard Nelson

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