

LOUISIANA

DEPARTMENT of REVENUE

Enterprise Zone Refundable Investment Income Tax Credit Claim for Refund

Louisiana Revised Statute 51:1787(A)(1)(b)

Mail to:

Taxpayer Compliance Division – SSEW
Economic Development Unit
P. O. Box 66362
Baton Rouge, LA 70896-6362
Phone: 225.219.2270
Email: LDR.TaxIncentives@LA.gov

Date of Claim (mm/dd/yyyy)

PLEASE PRINT OR TYPE

LA Revenue Account Number			Project Contract No.		
Legal Name of Business			Trade Name of Business		
Mailing Address			Project Location Address		
City	State	ZIP	City	State	ZIP
Project Completion Date (Date Indicated on Project Completion Report)			Date Project Completion Report Signed by Board of Commerce and Industry		

Total Qualified Expenditures

1	Amounts classified as capital expenditures for federal income tax purposes that are related to the contract project and are placed in service from the beginning of construction until the date of project completion (Other related capitalized intangible expenditures such as architectural and engineering costs prior to construction are includible.)	1	
2	PLUS: Amounts that would have been capitalized but for exclusions from capitalization as provided in IRC §263(a)(1)(A) – (L)	2	
3	LESS: The capitalized cost of land, land leases, interest, purchase of an existing building (except any properly capitalized costs of rehabilitation) and manufacturing machinery and equipment (to the extent the capitalized manufacturing machinery and equipment costs are excluded from sales and use tax under R.S. 47:301(3))	3	
4	PLUS: The capitalized basis of qualified expenditures properly reduced by claiming a federal credit	4	
5	Total qualified expenditures	5	
6	Applicable percentage	6	X .015
7	REFUNDABLE INVESTMENT TAX CREDIT – Multiply Line 5 by Line 6.	7	

This claim may be filed only after the project completion report is signed by the Board of Commerce and Industry. Attach schedules that detail the qualified expenditure amounts reported on Lines 1, 2, 3, and 4 and copies of the fully executed Project Completion Report and the Enterprise Zone contract.

Declaration

I declare that to the best of my knowledge of all available information, this refund claim is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the Enterprise Zone program refundable investment income tax credit.	
Signature of Officer, Owner or Other (for Other, attach Power of Attorney)	Date (mm/dd/yyyy)
Print Name	Title
Telephone Number ((xxx) xxx-xxxx)	Email Address

EZ-ITC