

LOUISIANA
 DEPARTMENT of REVENUE

**Owner of Accessible and Barrier-Free Home
 Tax Credit for Individuals**

Louisiana Revised Statute 47:297(P)

 Attach completed form to your
 Form IT-540, IT-540B, or
 IT-540B-NRA

This form and the accompanying instructions must be provided to the building official/inspector and contractor for certification of the required design elements.

PLEASE PRINT OR TYPE

Taxpayer (Homeowner) Information			
Name of Taxpayer Claiming Credit	Social Security Number		
Name of Taxpayer's Spouse <i>(if joint individual income tax return)</i>	Spouse's Social Security Number <i>(if joint individual income tax return)</i>		
Physical Address of Accessible and Barrier-Free Home	City	State LA	ZIP
Parish in which Homestead Exemption is Claimed	Year Home or Renovation Completed		
Disabled Household Member Information			
Name of Disabled Household Member	Social Security Number		
Description of Disability	Date of Disability <i>(mm/dd/yyyy)</i>	Relationship to Taxpayer (Homeowner)	
Declaration of Physician			
I certify that the disabled household member above has a physical disability that requires, or will require, the inclusion of accessible and barrier-free design elements in a dwelling.			
Physician's Signature	Physician's Louisiana License Number	Date <i>(mm/dd/yyyy)</i>	
Declaration of Building Official/Inspector			
The building plan for the home at the above physical address has been reviewed and contains the required design elements listed in the instructions.			
Signature of Building Official/Inspector	Date <i>(mm/dd/yyyy)</i>		
Name of Jurisdiction	Telephone		
Declaration of Contractor Upon Completion of Home			
I certify that the construction/renovation of the home located at the above physical address has been completed and the home contains the required design elements listed in the instructions.			
Contractor's Louisiana License Number	Date Home or Renovation Completed <i>(mm/dd/yyyy)</i>		
Contractor's Name	Telephone		
Contractor's Signature	Date <i>(mm/dd/yyyy)</i>		
Declaration of Taxpayer			
I declare that to the best of my knowledge of all available information, this credit claim is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the Owner of Accessible and Barrier-Free Home Tax Credit.			
Signature of Taxpayer	Date <i>(mm/dd/yyyy)</i>		
Signature of Spouse <i>(if joint return)</i>	Date <i>(mm/dd/yyyy)</i>		

GENERAL INFORMATION

Louisiana Revised Statute 47:297(P) provides a credit to homeowners who include accessible and barrier-free design elements in the construction of a new one or two-family dwelling or in the renovation of an existing dwelling of the taxpayer. The credit is also allowed in any instance where there is a valid and enforceable lease contract between the homeowner and an individual with a physical disability that requires, or will require, accessible and barrier-free design elements if the individual inhabits any portion of the dwelling.

The credit is the lesser of \$5,000 or the cost of the construction or renovation. The credit is earned in and may be claimed on the return for the taxable year in which the construction or renovation is completed. Only one credit may be granted per home. If the home is co-owned in indivision by two or more taxpayers who qualify for and claim a homestead exemption on the dwelling, the credit allowed to each taxpayer shall be limited to the pro-rata ownership interest of the taxpayers.

The total amount of credits granted in any taxable year is limited to \$500,000 and the credits will be granted on a first-come, first-served basis. Any taxpayer who claims the credit in a calendar year in which the \$500,000 annual cap has been exceeded may claim the credit on their income tax return in the next calendar year and the claim will have priority over other claims after the date the original claim was made.

In order to qualify for the credit, Requirement #1 and 2 below must be met as well as either Requirement #3 or 4:

Requirement #1

The required elements must be included in the construction of a new one or two-family dwelling or in the renovation of an existing dwelling that is owned by the taxpayer.

Requirement #2

If a newly constructed home, then all of the following requirements must be met. If a renovated home, then any of the following requirements must be met.

- The home has one zero-step entrance at the front, back, or side of the residence.
- All main floor doors have a clear passage space of at least 32 inches between doorjambs and strikes with the door at a ninety degree angle.
- All hallways and passages on the main floor have at least 36 inches of clear width to the accessible bathroom and eating area.
- The main floor has, at a minimum, a half bath with a minimum five-foot diameter of free and clear floor space.

Requirement #3

If the disabled individual is a member of the taxpayer's (homeowner) household:

- The individual must have a physical disability that currently requires, or will require, the inclusion of such design elements in the dwelling.
- The individual must reside at the taxpayer's home.
- The individual must be either the taxpayer, the taxpayer's spouse or qualifies as a dependent of the taxpayer of purposes of determining the taxpayer's federal income tax liability of the household for the tax year in question.
- The taxpayer must claim a homestead exemption on the home constructed or renovated.

Requirement #4

If the disabled individual has a valid and enforceable lease contract between themselves and the taxpayer's (homeowner):

- The individual must have a physical disability that currently requires, or will require, the inclusion of such design elements in the dwelling.
- The individual must reside at the home constructed or renovated.