

# LOUISIANA

DEPARTMENT of REVENUE

## Transferable Credit Payment Voucher

**Mail voucher to the following address:**

Louisiana Department of Revenue  
Attn: Tax Credit Registry  
P.O. Box 1071  
Baton Rouge, LA 70821

**This form can only be used if you are paying off an outstanding liability with a transferable credit that you acquired through purchase.**

**PLEASE PRINT OR TYPE.**

<input type="checkbox"/> Individual <input type="checkbox"/> Business		Telephone Number	
Name of Taxpayer/Entity		Social Security No./Entity Louisiana Revenue Account No.	
Name of Taxpayer's spouse (if joint individual income tax return)		Spouse's Social Security No. (if joint individual income tax return)	
Address	City	State	ZIP

LSA–R.S. 47: 1675(H)(1)(c) provides for the use of transferable income or corporation franchise tax credits. Unless otherwise provided in the statute granting the credit, when a person acquires a credit through transfer, the credit can be used to pay any outstanding tax liability for the tax against which the credit was originally granted and any related penalty and interest. Interest and penalties will continue to accrue at the statutory rates until the date the department receives this form, and:

- A copy of your Credit Registration Form, R-6135, if the credit was issued on or after January 1, 2014, or
- All required supporting documentation of the credit if the credit was issued prior to January 1, 2014.

<b>Select tax credit and enter amount using as payment:</b>  <input type="checkbox"/> Motion Picture Investment                    \$ _____ <input type="checkbox"/> Research and Development                    \$ _____ <input type="checkbox"/> Historic Structures                                \$ _____ <input type="checkbox"/> Louisiana Digital Media Act                    \$ _____ <input type="checkbox"/> Motion Picture Employment of Resident    \$ _____ <input type="checkbox"/> Capital Company                                    \$ _____ <input type="checkbox"/> LCDFI     \$ _____ <input type="checkbox"/> New Markets                                         \$ _____ <input type="checkbox"/> Brownsfield Investor Credit                    \$ _____ <input type="checkbox"/> Motion Picture Infrastructure                    \$ _____ <input type="checkbox"/> Angel Investor                                        \$ _____	<b>Tax Type with Outstanding Balances (select one):</b>  <input type="checkbox"/> Individual Income Tax <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> Corporation Franchise Tax <input type="checkbox"/> Fiduciary Income Tax  <b>Tax Period with Outstanding Balance</b> <i>(one tax period per form):</i>  <b>Total of Credits to be applied to Outstanding Balance:</b>  <div style="text-align: right;">\$ _____</div>
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### Declaration of Taxpayer

I declare that to the best of my knowledge of all available information, this payment claim is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to transferable credits and the credit program as indicated above. I understand that upon the indication of a misrepresentation of the facts therein I am subject to legal and tax consequences, including a total recapture of credits granted or used as a result of the misrepresentation.

Signature of Taxpayer

Date (mm/dd/yyyy)

## INSTRUCTIONS

### Transferable Credit Payment Voucher

#### General Information

The Louisiana Department of Revenue has limited authority to apply a purchased income or corporation franchise tax credit to an outstanding balance.

1. If you purchased a credit, the credit is property and can be used to pay any outstanding tax liability for the tax against which the credit was originally granted and any related penalty and interest.
2. This voucher can only be used to pay on one tax period. If you have more than one tax period that you want to apply the credit to, you must complete a separate voucher for each period. You may use one voucher to pay an outstanding liability with more than one purchased credit.
3. You must attach transfer documents for each credit utilized if the credit was issued prior to January 1, 2014. A copy of your Credit Registration Form, R-6135, must be attached if the credit was issued on or after January 1, 2014.

#### Taxpayers that cannot use this form:

1. The taxpayer who initially earned the credit.
2. Taxpayers who earned the credit or received the credit by flow through. In this instance, the credit will be treated as a tax item and can only be applied against tax.

#### Specific Instructions

1. Check the appropriate if you are an individual or a business.
2. Telephone – self-explanatory.
3. Name of Taxpayer/Entity and Name of Taxpayer's Spouse. Identify the taxpayer who acquired the credit through a purchase. If taxpayer is an entity, enter the legal corporation name. If the taxpayer is an individual, enter the individual's name. You must enter the spouse name and social security number if the outstanding balance is for a return filed jointly or the credit was acquired jointly.
4. Social Security No./Entity Louisiana revenue account number – self-explanatory.
5. Address – self-explanatory.
6. City, State, ZIP Code – self-explanatory.
7. Select tax credit and enter available credit amount – Mark the box next to the tax credit that you purchased and wish to use as payment against an outstanding tax liability. You may select more than one credit. In the space next to the selected credit, enter the amount of credit being used as a payment.
8. Tax Type with Outstanding Balance – Mark the box next to the tax type that has the outstanding balance. Select only one tax type.
9. Tax Period with Outstanding Balance – Enter the tax period has the outstanding balance. This voucher can only be used to pay on one tax period. If you have more than one tax period that you want to apply the credit to, you must complete a separate voucher for each period.
10. Amount of Credit to be applied to Outstanding Balance – Enter the total amount of credits to be applied to the above referenced tax and period.

Please sign and date your payment request.

Questions concerning this matter can be directed to the Office Audit Division at (225) 219-2270 or [TaxCredit.Registry@La.gov](mailto:TaxCredit.Registry@La.gov).