



LOUISIANA
DEPARTMENT of REVENUE

**Apprenticeship Tax Credit
Employer Certification**
Louisiana Revised Statute 47:6033

Attach Form R-90005 to your
Form IT-540, IT-540B, CIFT-620,
IT-541 or IT-565

Applicant Information

Legal Name	LA Revenue Account Number or SSN	Tax Year
Trade Name	Federal Employer Identification Number	
Address		
City	State	Zip
Contact Person Name	Phone Number	
Email Address		

Complete the information below for each qualifying eligible apprentice employed for a minimum of 250 hours during the tax year. If additional lines are needed attach additional pages.

Employee Name	Last 4 digits of SSN	Check if employee:		Number of hours worked during calendar year 2023	Credit Amount for tax year ending _____
		Has a written apprentice agreement	Is enrolled in a training program accredited by NCCER		
Total Number of Qualifying Employees and Total Credit					

I attest and affirm that the information submitted herein is true and accurate to the best of my knowledge and acknowledge that a finding of misrepresentation of the information presented herein will subject myself and/or my employee to legal and tax consequences, including but not limited to recapture of any credits granted on the basis of such misrepresentation. I further represent that I have exercised due diligence to ensure that all information submitted herein is in compliance with the requirements of R.S. 47:6033 and LAC 61:I.1909 and agree to maintain substantiating documentation to be produced upon the request of the Department of Revenue.

Signature

Date (mm/dd/yyyy)

Print Name

Telephone Number



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Required documentation:

Louisiana Revised Statute (R.S.) 47:1517.1(B)(4) requires Louisiana Department of Revenue to report on tax incentives that include a job creation component. All taxpayers claiming the Apprenticeship credit are required to attach a completed Form R-6311, *Tax Incentives with Job Creation Components*, to their income tax return. Form R-6311 does not replace documentation required to be submitted for each credit.

If the employee is enrolled in a training program accredited by National Center for Construction Education and Research ("NCCER"), you must attach a completed Forms R-90005 and R-6311 to your return along with a copy of the NCCER transcript for each eligible apprentice which includes:

1. the level of training attained by the student enrolled in the training program, and
2. the number of hours worked by the student enrolled in the training program.

If the employee has a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program provided for in LA R.S. 23:381 et seq., you must retain a copy of the contract executed between the employer/association and the eligible apprentice for each eligible apprentice in order to provide if requested by the Department. You must attach a completed Forms R-90005 and R-6311 to your return.