LOUISIANA DEPARTMENT of REVENUE

Work-Based Learning Tax Credit (WBLTC) Instructions

Louisiana Revised Statute 47:6003

Submit completed applications via https://latap.revenue.louisiana.gov/_/.

Louisiana Revised Statute 47:6003 provides a nonrefundable income tax credit to eligible employers who hire qualifying apprentices, interns, and youth workers beginning January 1, 2026. The credit is $2.50 for each hour worked by a qualifying worker, up to $2,500 per worker during the taxable period. A qualifying worker must work at least 100 hours during the taxable period. Any unused credit may be carried forward for up to five years. Employers cannot claim the credit for hiring a worker for whom another hiring incentive is claimed. Upon approval, the LDR will provide each approved applicant with a letter indicating the amount of the credit earned and the taxable period against which the nonrefundable credit may be used. If denied, the letter will provide the reasons for denial. To claim the credit on your Louisiana income tax return, attach the approval letter. For additional information, see Revenue Information Bulletin 25-028.

Qualifications and Documentation

1) Eligible Apprentice
    - a registered apprenticeship program under La. R.S. 23:381 et seq.
    - a National Center for Construction Education and Research (NCCER) accredited training program consisting of at least four levels and 500 hours of instruction. The apprentice must have completed at least two levels and 250 hours of instruction.
    - For a registered apprenticeship, keep a copy of the executed apprenticeship agreement.
    - For an NCCER apprenticeship, keep a copy of the apprentice's NCCER transcript showing the level of training attained and the required information for the taxable period.
2) Eligible Intern
    - An intern must be a student learner participating in an internship program authorized under LAC 28:CXV.3113 or successor regulations.
    - Attach a copy of the signed internship agreement that identifies the intern's objectives and compensation.
    - If you are a school or school system, also keep documentation showing that the internship was approved by the Louisiana Department of Education.
3) Eligible Youth
    - A youth worker must be between 15 and 24 years old and must be unemployed immediately before being hired
    - receive wages comparable to similar positions and meet at least one of the qualifying criteria established by La. R.S. 47:6003(C)(4)
    - Have each qualifying youth worker complete and sign Form R-90008-B, *Work-Based Learning Tax Credit Employee Certification*, and submit the completed form with your application.

Application Requirements

Submit your application through LaTAP during the annual application period of **January 1 through February 28** for credits earned during the previous calendar year. For example, if you are applying for credit for workers employed during calendar year 2026, you must apply between January 1 and February 28, 2027. For each qualifying worker listed on the application, please provide the following:

- the total number of hours the worker worked during the calendar year
- the amount of credit you are requesting
- the supporting documentation required for that type of worker

For a fiscal-year taxpayer, the credit is deemed earned in the calendar year in which the applicable taxable periods ends.