



**Louisiana Fortified Roof Tax Credit Program
(LFRTCP) Instructions**
Louisiana Revised Statute 47:6044

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

Louisiana Revised Statute 47:6044 establishes a nonrefundable income tax credit for Louisiana resident taxpayers who install a fortified roof, as certified by the Insurance Institute for Business and Home Safety ("IBHS"), on their primary residence. See Revenue Information Bulletin 25-020 and Louisiana Administrative Code 61:I.1935 for additional information.

The credit is equal to the full amount of qualified expenses, up to \$10,000 per residence, and applies only to certain owner-occupied homes with a homestead exemption. The program is capped at \$10 million in credits per fiscal year, allocated on a first-come, first-served basis.

APPLICATION REQUIREMENTS

Applicants must file applications via the Louisiana Taxpayer Access Point (LaTAP) from January 1 through June 30 in the year subsequent to the year of certification by the IBHS. Contractors must complete Form R-90157-B, *Louisiana Fortified Roof Tax Credit Program-Qualifying Expenses*, upon completion of fortification work on the home and provide the completed form, signed contract and final invoice to the applicant. Total qualified fortified roof expenses must not exceed the amounts listed in Section II. on Form R-90157-B. See below required documentation and eligibility for applicants and contractors.

APPLICANT

Completed applications should be submitted via LaTAP <https://latap.revenue.louisiana.gov/> and must also include **all** of the following supporting documents:

- Form R-90157-B, *LFRTCP Qualifying Expenses*, as completed by the LFRTCP-approved contractor.
- A copy of the FORTIFIED home evaluator's report showing that the home meets a minimum structural standard on a pass/fail basis and required improvements to meet or exceed the FORTIFIED roof standard
- A copy of the signed contract with an LFRTCP-approved contractor
- A copy of the final invoice issued by the LFRTCP-approved contractor
- A copy of the IBHS FORTIFIED designation certificate which lists the date of certification

CONTRACTOR

To be eligible to work as an LFRTCP-approved contractor, the contractor must meet all of the following program requirements:

- Hold a valid residential license or home improvement registration issued by the Louisiana State Licensing Board for Contractors (LSLBC) and be in good standing with the LSLBC;
- Hold any other valid state or jurisdictional business licenses or work permits required by law in Louisiana;
- Maintain a general liability policy with \$1,000,000 in liability coverage;
- Maintain a workers' compensation policy in compliance with Louisiana law;
- Hold a FORTIFIED certification issued by the IBHS or its successor;
- Be listed on the IBHS Directory as an approved contractor at www.fortifiedproviders.com; and
- Comply with all regulatory and tax laws regulating businesses in the state of Louisiana.