# LOUISIANA DEPARTMENT OF REVENUE

### Solar Energy Income Tax Credit for Individuals and Businesses

□ ı	Individual Business PLEASE PRINT OR TYPE						
Name of Taxpayer/Entity Claiming Credit		Social Security No./Entity Louisiana Revenue Account No.					
Na	me of Taxpayer's Spouse (if joint individual income tax return)	Spouse's Social Security No. (if joint individual income tax return)					
Tax	Taxpayer Residence Address (if individual income tax return) or Business Address						
Cit	City			State	ZIP		
	Total Avai	lable Credit					
1	Complete the worksheet, found on page 2, for each solar energy system. Add the amounts from Line 12 of each worksheet and enter the total.						
2	Share of qualifying tax credit from partnerships, trusts or small business corporations (Number of units)  Name of Entity: Louisiana Revenue Acct No:		2				
3	Total Credit Available to the taxpayer (Add Lines 1 and 2.)						

LA R.S. 47:6030 provides for a credit against income tax for the purchase and installation of a solar electric system ("system"). The credit may be claimed by a third-party owner through a lease with the owner of a single-family detached residence located in this state. However, only one tax credit with respect to each residence is allowed and no other tax credit will be allowed for any other system installed at that residence. See Revenue Information Bulletins 13-026 and 15-026 and Louisiana Administrative Code (LAC) 61:I.1907 for additional information regarding additional requirements and restrictions.

System components purchased on or after July 1, 2013, must be compliant with the "Buy American" requirements of the federal American Recovery and Reinvestment Act of 2009. See Revenue Information Bulletin 13-013 for more information.

The tax credit for a **leased system** installed in 2017 is equal to 38 percent of the first \$20,000 of eligible costs. For the purpose of determining the cost basis of the credit for a leased system, the eligible cost is \$2.00 per watt limited to six kilowatts.

If the taxpayer received this credit through an interest in a partnership, trust, or small business corporation, please retain copies of the Schedule K-1 or other documents that support your share of the distributed credit amount entered on Line 2 above.

This credit may be used in addition to any federal credits earned for the same system, but the taxpayer is prohibited from using any other state tax benefit for property for which the credit is claimed.

Declaration					
I declare that to the best of my knowledge of all available information, this refund claim is true and complete and complies with a statutes, rules and regulations, and any other policy pronouncements related to the solar energy income tax credit.					
Signature of Taxpayer, Entity Officer or Other (for other, attach power of attorney, Form R-7006)	Date (mm/dd/yyyy)				
Signature of Spouse (if joint return)	Date (mm/dd/yyyy)				

Please complete a separate worksheet and supplemental information sheet for each solar energy system for which you are requesting credit. Attach each worksheet to page 1.

### Solar Energy Income Tax

Leased Systems (Credit Code 74F) Worksheet

# FILING PERIOD 2017

#### PLEASE PRINT OR TYPE

Social Security No. /E	Social Security No. /Entity Louisiana Revenue Account No.		
Spouse's Social Secur	Spouse's Social Security No. (if joint individual income tax return)		
City		ZIP	
(m		Residence	
Contractor's Louisiana License Number			
	Spouse's Social Secul	Spouse's Social Security No. (if joint individual in  City  State  LA  (mm/dd/yyyy) in a Louisiana	

	Computation of the Credit				
1	Cost of new system equipment	1			
2	Cost of new system installation	2			
3	Taxes associated with new system	3			
4	Total (Add Lines 1 through 3.)	4			
5	Enter the smaller of \$20,000 or the amount on Line 4.	5			
6	Enter the sum of the nameplate kW of all of the photovoltaic panels in the system.	6			
7	Multiply Line 6 by 1,000.	7			
8	Enter the smaller of \$6,000 or the amount on Line 7.	8			
9	System cost per watt	9	\$2.00		
10	Multiply Line 8 by Line 9.	10			
11	Enter the smaller of Line 5 or Line 10.	11			
12	Multiply Line 11 by 38% (.38). This is your credit.	12			



### Solar Energy **Income Tax Credit**

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Supplemental Information

#### PLEASE PRINT OR TYPE

Name of Taxpayer/Entity Claiming Credit		Social Security No./ Louisiana Revenue Account No.				
Physical Address of Location Where System Installed		City		State <b>LA</b>	ZIP	
Name of Taxpayer's Spouse (if joint return)			Spouse's Social Security No.			
	System In	forn	nation			
Total nameplate listed kW of all installed	panels:					
Provide the make, model, and seria being applied.	I number of generators, alternate	ors, t	urbines, photovoltaic panels, a	nd inve	erters for which a credit is	
Make	Model		Serial Number			

#### **Attach Additional Sheets if Needed**

LAC 61:I.1907 requires certain information about the system be provided to determine eligibility for the credit. Below is a list of additional information required about the solar system. Failure to provide this information shall result in the disallowance of the credit.

- 1. A copy of the modeled array output report using the PV Watts Solar System Performance Calculator. The calculator was developed by the National Renewable Energy Laboratory and is available at the website www.pvwatts.nrel.gov. The analysis must be performed using the default PV Watts de-rate factor.
- 2. A copy of the solar site shading analysis conducted on the installation site using a recognized industry site assessment tool such as a Solar Pathfinder or Solmetric demonstrating the suitability of the site for installation of a solar energy system.
- 3. A copy of the installation contract signed by the taxpayer and a copy of the receipt or paid invoice detailing the amount of purchase.



#### Solar Energy Income Tax Credit

Residential Property Owner Declaration

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#### PLEASE PRINT OR TYPE

Name of Taxpayer/Entity Claiming Credit	Social Security No./ Louisiana Revenue Account No.		
Physical Address of Location Where System Installed	City	State <b>LA</b>	ZIP
Name of Taxpayer's Spouse (if joint return)	Spouse's Social Security No.		

#### This page must be signed by the owner of the property on which the solar system is installed.

I, the undersigned residential property owner, am the lessee of a solar energy system and may be entitled to claim the Louisiana solar energy income tax credit pursuant to R.S. 47:6030.

I understand and acknowledge my right to consult a tax professional prior to claiming any Louisiana state tax credit for which I may be eligible.

I understand and acknowledge that LAC 61:I.1907(F)(2) and (3) provide costs ineligible for inclusion under the tax credit. I understand that R.S. 47:6030(C)(1) explains that my "cost of purchase" or overall "costs" of a solar energy system cannot include any lease management fee or any inducement to lease a solar energy system.

I understand that an inducement is an incentive for me to lease a solar energy system. An inducement may be offered to me as a rebate, prize, gift certificate, trip, additional energy item or service, or any other thing of value given to me by the seller, installer, or equipment manufacturer as an incentive for me to lease a system.

Whenever marketing rebates or incentives are offered to me in return for a reduction in the lease price of the system or as an inducement to lease, the eligible cost under LAC 61:I.1907(F)(1) will be accordingly reduced by the fair market value of the marketing rebate or incentive that I receive.

Date (mm/dd/yyyy)	Last 4 Digits of SSN	Signature
Print Name		



## Sworn Statements by Licensed Dealer and Installer

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Pursuant to Revised Statute (R.S.) 47:6030(D)(3)(d), Form R-1086 shall contain the following sworn statements by the licensed dealer who leased the system and the licensed installer who installed the system. This page must be completed in its entirety and included with Form R-1086.

Residential Property where the Solar Energy System was Installed					
Address City				State	ZIP
To Be Completed by Dealer:					
The undersigned is an authorized princi	pal in				, is licensed by the
Louisiana Board of Contractors as requi	red by R.S. 47:6030, a	nd certifies under penalt	y of law, parti	cularly R.	S. 14:202.2(A), that the
system leased to the homeowner of the re	esidence located at				has a tota
nameplate value of	kilowatts, that no	solar dealer, solar install	er, or installe	r affiliate 1	inanced the repaymen
obligations, and that a reasonable good	faith belief exists that	the residence is eligible	for the credit p	orovided f	or in this Section in the
amount claimed on a Louisiana income to	ax return.				
Dealer's Name (printed	(t	- Deale	r's Name (signa	ture)	Date
Dealer's Louisiana License	Number		Notary Public		Date
To Be Completed by Installer:					
The undersigned is an authorized principal	oal in				
is licensed by the Louisiana Board of Cor	ntractors as required by	R.S. 47:6030, is a licens	ed installer, a	s required	by R.S. 37:2156.3, and
certifies under penalty of law, particularly	R.S. 14:202.2(A), that	the system installed at the	e residence lo	cated at _	
		has a total nameplat	te value of		kilowatts.
Installer's Name (printe	d)	- Installer's	s Name (signatu	re)	Date
Installer's Louisiana Licens	e Number	Date the installation	of the energy syste	em was com	pleted and placed in service
		Notary Public		Date	