



**Application for Louisiana  
Fortified Roof Tax Credit**  
*Louisiana Revised Statute 47:6044*

LaTAP application only

This application is for use by taxpayers to apply for the Louisiana Fortified Roof Tax Credit Program (LFRTCP).

Applicant Information			
Your Name	Date of Birth (mm/dd/yyyy)	Social Security Number	
Spouse's Name	Spouse's Date of Birth (mm/dd/yyyy)	Spouse's Social Security Number	
Property Address	City	State	ZIP
Mailing Address	City	State	ZIP
Email Address	Homestead Exemption Parish	Telephone	
Roof Installation Date (mm/dd/yyyy)	Date of Certification by IBHS (mm/dd/yyyy)		
Calculation of Louisiana Fortified Roof Credit			
1. Total Qualified Fortified Roof Expenses (From Form R-90157-B, Section II, Line C.)		\$	
2. Total Amount Paid by Homeowner (From Form R-90157-B, Box 2.)		\$	
3. Total Qualifying Expenses Paid (Enter the lesser of Line 1 or Line 2.)		\$	
4. Louisiana Fortified Roof Credit (Enter the lesser of \$10,000 or Line 3 above.)		\$	
Signature and Verification			
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 contractor to legal and tax consequences, including but not limited to recapture of any credits granted based on such misrepresentation.			
Signature	Print Name	Date (mm/dd/yyyy)	



**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](http://www.fortifiedproviders.com); and
- Comply with all regulatory and tax laws regulating businesses in the state of Louisiana.



**Louisiana Fortified Roof Tax Credit  
Program-Qualifying Expenses**  
*Louisiana Revised Statute 47:6044*

Provide completed form  
with application.

This form must be completed by the approved contractor. Provide the form to the taxpayer upon completion.

Owner Name	Contractor Company Name (as listed in the IBHS Directory)		
Invoice Number	Date of Invoice (mm/dd/yyyy)	Date of Service (mm/dd/yyyy)	
Property Address	City	State	ZIP

Using the IBHS FORTIFIED Standard, the Bid Items marked with an "X" require retrofit using the FORTIFIED Roof standards and thus constitute "qualified expenses" for purposes of the credit. Failure to complete the indicated Bid Items and provide photos of in-progress work may disqualify the home from receiving a designation certificate and require tear out and rework to bring it up to the FORTIFIED Roof standards. If there is any doubt or question on a Bid Item, it is strongly recommended that you contact the FORTIFIED Home Evaluator prior to bidding or starting work.

**I. FRAMING RETROFITS, ROOF MOUNTED EQUIPMENT AND ACCESSORY STRUCTURES RETROFIT**

	REQUIREMENT	DESCRIPTION OF REQUIREMENT	U/M	#	UNIT LABOR	UNIT MTRL	SUB TOTAL
	Roof Framing Retrofits	Engineering or retrofit required because the home does not comply with FORTIFIED Minimum Standards (i.e., rafters spaced at more than 24" and/or deck is gapped or has insufficient thickness that needs to be decked over)					
	Roof Mounted Equipment	Engineering costs and repairs as required per IBHS Roof Mounted Equipment documentation (i.e., HVAC units)					
	Photovoltaic Panels	Removal and replacement of solar panels per Section 4.10 of the 2020 FORTIFIED Home Standard					
	Accessory Structures Retrofit	Installation per FORTIFIED Technical Bulletin FH 2023-03					

**II. WOODWORK- REPLACEMENT OF DAMAGED ROOFING STRUCTURE AND TEAR-OFF DISPOSAL OF ROOF COVERING**

	REPAIRS TO ROOF SYSTEM	DESCRIPTION OF RETROFIT	U/M	#	UNIT LABOR	UNIT MTRL	SUB TOTAL
X	Roof Structure Repairs	Repair or replace rotted wood decking and any damaged truss/rafter, soffits, fascia, etc.	LUMP SUM	1	N/A	N/A	
X	Tear Off and Disposal Fee	When the roof covering is being replaced. Enter the cost to tear off and dispose of old roof covering materials	LUMP SUM	1	N/A	N/A	

**A. SUBTOTAL FOR TEAR OFF, DISPOSAL, AND ROOF STRUCTURE REPAIRS**

**ROOF COVERING REPLACEMENT TO THE FORTIFIED ROOF STANDARDS**

BID ITEM	ROOF RETROFIT FEATURE	DESCRIPTION OF RETROFIT	UM	#	UNIT LABOR	UNIT MTRL	SUB TOTAL
X	Roof Covering	Three-tab shingle meeting ASTM D 3161 Class "F" AND ASTM D 7158 Class "H"	SQUARES				
X	Sealed Roof Deck (SRD)	Continuous fully adhered membrane (peel and stick) meeting ASTM D 1970 per shingle manufacturers specifications					
X	Roof Deck Attachment	Minimum 8d corrosion resistant ring-shank nails at 4" on center (must be stainless steel within 300 feet of salt water per FORTIFIED Standard Detail F-G-1)					
X	Roof Flashing	Wall, Valley, Skylight, Boots, Drip Edge, Vent Hoods G as/Plumbing Vent Stacks, etc.			N/A	N/A	
X	Ridge and Off Ridge Vents	Replace or install ridge, off-ridge, turbine vents that meet TAS 100(A)			N/A	N/A	
N/A	*Supplemental Deck Attachment and SRD	*When specified as an acceptable retrofit and the existing roof covering is not being replaced, apply a two- part closed cell foam adhesive sprayed in a fillet application from the attic (products must be pre- approved by the FORTIFIED Evaluator)	SQ				

**B. SUBTOTAL FOR REROOFING (LABOR/MATERIAL)**

BID ITEM	OPTIONAL SRD	DESCRIPTION OF RETROFIT	UM	#	UNIT LABOR	UNIT MTRL	SUB TOTAL
X	Gable Vent Protection	Install removable covers made of plywood or non-porous shutters with permanently installed screw-based anchors spaced 12 inches on center on the two longest opposing sides (all three sides for triangle vents)					

**C. SUBTOTAL FOR ALL FORTIFIED ROOF REQUIREMENTS – Add totals from Section II, Subtotals A and B.**

1. Total amount due (Section I and Section II)	2. Total amount paid by homeowner	3. Amount collected from insurer	4. Balance due - Subtract boxes 2 and 3 from box 1.
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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 the taxpayer to legal and tax consequences.

Date (mm/dd/yyyy)	Contractor Name	Contractor Title	Signature
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