LOUISIANA DEPARTMENT of REVENUE

Solar Energy Income Tax Credit for Individuals and Businesses

is true and complete and complies with all

	Individual Business				PLEASE PRINT OR TYPE.
Na	me of Taxpayer/Entity claiming credit	Social Security No./Entity Lou	isiana F	Revenue A	ccount No.
Na	me of Taxpayer's spouse (if joint individual income tax return)	Spouse's Social Security No. (if joint in	ndividual inc	ome tax return)
Ta	xpayer residence address (if individual income tax return) or Business address				
Cit	iy			State	ZIP
	Total Avail	able Credit			
1	Complete a worksheet, from page 2, for each solar energy syst Line 12 for each worksheet and enter the total.	em. Add the amounts from	1		
2	Share of qualifying tax credit from partnerships, trusts or small (Number of units) Name of Entity:) Louisiana Revenue Acct No:		2		
3	Total Credit Available to the taxpayer (Add Lines 1 and 2.)		3		

LSA-R.S. 47:6030 provides for a credit against income tax for the purchase and installation of a solar electric system hereinafter referred to as "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 No. 13-026 and 15-026, and 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 (ARRA). See Revenue Information Bulletin 13-013 for more information.

The tax credit for a leased system installed in 2016 is equal to 38 percent of the first \$20,000 of eligible cost. 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 6 kilowatts for a system purchased and installed on or after July 1, 2015 and before July 1, 2018.

If you received this credit through an interest in a partnership, trust, or small business corporation, please retain copies of the Schedule K-1 or other document 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 a
statutes, rules and regulations, and any other policy pronou	ncements related to the solar energy income tax credit.

	3,
Signature of Taxpayer, Entity Officer or Other (for other, attach power of attorney)	Date (mm/dd/yyyy)
X	
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

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit	Social Security No. /Entity Louisiana Revenue Account No.		
Name of Taxpayer's spouse (if joint individual income tax return)	Spouse's Social Security No. (if joint individual income tax return)		
Physical address of location where system installed	City	State	ZIP
		LA	
Date the installation of the energy system was completed	(<i>mm/dd/yyyy)</i> in a Lo	uisiana	residence.
ntractor's Name Contractor's Louisiana License Number			

	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 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	ZIP		
		LA			
Name of Taxpayer's spouse (if joint return)	Spouse's Social Security No.				

System Information

Total nameplate listed kW of all installed panels:

Provide the Make, Model and serial number of generators, alternators, turbines, photovoltaic panels and inverters for which a credit is being applied.

Make	Model	Serial Number

Attach Additional Sheets if Needed

Louisiana Administrative Code 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 may result in the disallowance of the credit.

- 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 <u>www.nrel.gov/rredc/pvwatts</u>. 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

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit	Social Security No./	Social Security No./ Louisiana Revenue Account No.	
Physical address of location where system installed	City	State LA	ZIP
Name of Taxpayer's spouse (if joint return)	Spouse's Social Sec	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 cost 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



Sworn Statements by Licensed Dealer and Installer

Pursuant to Act 131, Department of Revenue 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 should be completed in its entirety and included with Form R-1086.

Residenti	al Property where the	Solar Energy System wa	s Installed	
Address	City		State	ZIP
The undersigned is an authorized princ	sipal in			, is licensed by the
Louisiana Board of Contractors as requ	iired by R.S. 47:6030, and	certifies under penalty of la	w, particularly R	a.S. 14:202.2(A), that the
system leased to the homeowner of the	residence located at			has a tota
nameplate value of	kilowatts, that no sol	ar dealer, solar installer, or	installer affiliate	financed the repaymen
obligations, and that a reasonable good	d faith belief exists that the	residence is eligible for the	credit provided	for in this Section in the
amount claimed on a Louisiana income	tax return.			
Dealer's Name (print	ed)	Dea	ler's Name (signatu	re)
Dealer's Louisiana Licens	se Number			
The undersigned is an authorized princ	sipal in			
is licensed by the Louisiana Board of Co	ontractors as required by R	S. 47:6030, is a licensed ins	staller, as require	d by R.S. 37:2156.3, and
certifies under penalty of law, particularl	y R.S. 14:202.2(A), that the	system installed at the resid	ence located at	
		has a total nameplate valu	e of	kilowatts.
Installer's Name (prin	ted)	Insta	ller's Name (signati	ure)
Installer's Louisiana Licen	se Number	Date the installation of the er	nergy system was cor	npleted and placed in service
	Not	ary Public		