

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Solar Energy Income Tax Credit for  
 Individuals and Businesses**
**FILING PERIOD  
 2014**
☐ Individual      ☐ Business

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)	
Taxpayer residence address (if individual income tax return) or Business address			
City		State	ZIP

**Total Available Credit**

1	Complete a worksheet, found on page 2, for each solar energy system. Add the amounts from line 6 or 16 (whichever is applicable) for each worksheet and print the total.	1	
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.)	3	

LSA-R.S. 47:6030 provides for a credit against income tax for the purchase and installation of a solar electric system, solar thermal system, or any combination of components thereof, collectively referred to as "system." The credit may be claimed by an individual at a single-family detached residence located in this state or by a third-party owner through a lease with the owner of a single-family detached residence located in this state. The credit may also be claimed in cases where the resident individual purchased a newly constructed home located in Louisiana that had such a system already installed. However, only one tax credit with respect to each residence is allowed, including any tax credit claimed before July 1, 2013, and no other tax credit will be allowed for any other system installed at that residence. See Revenue Information Bulletin No. 13-026 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 purchased system installed at a Louisiana residence or for a system which is already installed in a newly constructed home located in Louisiana is equal to 50% of the first \$25,000 of the cost of a system.

The tax credit for a **leased system** installed in 2014 is equal to 38% of the first \$25,000 of eligible cost. For the purpose of determining the cost basis of the credit for a leased system, the eligible cost is limited to \$4.50 per watt limited to 6 kilowatts for a system purchased and installed on or after July 1, 2013 and before July 1, 2014 and \$3.50 per watt limited to 6 kilowatts for a system purchased and installed on or after July 1, 2014 and before July 1, 2015.

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 and complies with all 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) <b>X</b>	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.**

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**Solar Energy Income Tax**  
 Worksheet

**FILING PERIOD**  
**2014**

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 <b>LA</b>	ZIP
<input type="checkbox"/> Solar Electric System <input type="checkbox"/> Solar Thermal System <input type="checkbox"/> Combination Solar Electric and Solar Thermal System			
Date the installation of the energy system was completed _____ (mm/dd/yyyy) in a Louisiana residence.			
Contractor'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 \$25,000 or the amount on Line 4. If the system is leased and its installation was completed on or after July 1, 2013, skip Line 6 and go to Line 7. If not, go to Line 6.	5	
6	Multiply Line 5 by 50% (.50). This is your credit.	6	
7	Enter the sum of the nameplate kW of all of the photovoltaic panels in the system.	7	
8	kW equivalent of solar collector panels. See instructions.	8	
9	Total Power Rating of the System: Enter the sum of Lines 7 and 8.	9	
10	Multiply Line 9 by 1,000.	10	
11	Enter the smaller of 6,000 or the amount on Line 10.	11	
12	If the system installation was completed during the period from 07/01/2013 to 06/30/2014 enter \$4.50. If the installation was completed during the period from 07/01/2014 to 06/30/2015 enter \$3.50.	12	
13	Multiply Line 11 by Line 12.	13	
14	Enter the smaller of the amount on Line 13 or Line 5.	14	
15	If the system installation was completed during the period from 07/01/2013 to 12/31/2013 enter 50% (.50). If the installation was completed on or after 01/01/2014 enter 38% (.38).	15	
16	Multiply Line 14 by Line 15. This is your credit.	16	

**Instructions for Line 8:** To determine the kW equivalent for each panel, multiply the Solar Rating and Certification Corporation (SRCC) efficiency rating by the gross area (in m<sup>2</sup>). The result is the kW equivalent for the panel. The efficiency rating is the first value in the ISO Efficiency Equation for either SI units or IP Units (found in the "Technical Information" area of the collector's SRCC certificate). For example, if the equation is expressed as " $\eta = 0.749 - 3.69060(P/G) - 0.00551(P^2/G)$ ", the efficiency rating is 0.749. If this same collector's gross area (found in the "Collector Specifications" area of the certificate) is 2.993 m<sup>2</sup>, then the kW equivalent of the collector would be  $.749 \times 2.993 = 2.242$  kW. Enter the sum of the kW equivalents of all collector panels on line 8.

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**Solar Energy  
 Income Tax Credit**  
 Supplemental Information

**FILING PERIOD  
 2014**

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 Information		
<input type="checkbox"/> <b>Solar Electric System</b>	Total nameplate listed kW of all installed panels:	
<input type="checkbox"/> <b>Solar Thermal System</b>	Listed SRCC annual BTU or equivalent kWh output:	
Provide the Make, Model and serial number of generators, alternators, turbines, photovoltaic panels, inverters, and solar thermal collectors 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.

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.nrel.gov/irredc/pvwatts](http://www.nrel.gov/irredc/pvwatts). 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.

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**Solar Energy  
Income Tax Credit**  
 Residential Property Owner Declaration

**FILING PERIOD**  
**2014**

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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 purchaser/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 purchase or lease a solar energy system.

I understand that an inducement is an incentive for me to purchase or 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 manufacture as an incentive for me to purchase or lease a system.

Whenever marketing rebates or incentives are offered to me in return for a reduction in purchase or lease price of the system or as an inducement to make the purchase or 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
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