

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Credit Utilization Form**  
 Pursuant to the provisions of  
 Louisiana Revised Statutes 47:1524

**For transfers, mail to:**  
 Louisiana Department of Revenue  
 Attn: Tax Credit Registry  
 P.O. Box 1071  
 Baton Rouge, LA 70821

**PLEASE PRINT OR TYPE.**

**Section 1:** To transfer your credit to the State, complete the section below, sign and submit this form, a copy of your Credit Registration Form (R-6135), and the applicable transfer fee to LDR.

Amount of Credit to be Sold to Louisiana	\$
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**Section 2:** To utilize your credit on your tax return, complete the section below, sign and attach this form and a copy of your Credit Registration Form (R-6135) to your tax return.

Tax Period	Amount of Credit Claimed on Return	\$
Remaining Credit Balance		\$

**Section 3:** To transfer your credit to another party, including a flow-through, complete the section below. Both the transferor and transferee must sign the form. Submit this form, a copy of your Credit Registration Form (R-6135), a copy of the contract of sale (except for flow-through), and any applicable transfer fees to LDR within 10 days of the transfer.

Transferor's Credit Balance Prior to Transfer		\$
Amount of Credit Being Transferred		\$
Transferor's Credit Balance after Transfer		\$
Date of Transfer	Transferee LDR Account ID	Transferee Name
Transferee Address		
Price Paid by the Transferee to the Transferor		\$

**Instructions**

- A transfer is not effective until it is recorded in the Tax Credit Registry.
- Only one Credit Registration Form (R-6135) can be attached to this form. A separate Credit Utilization Form (R-6140) will need to be completed for each Credit Registration Form (R-6135).
- Only one transferee can be listed on this form. A separate Credit Utilization Form (R-6140) will need to be completed for each transferee.
- The sale or transfer of tax credits may have income tax consequences for the transferor and transferee. Consult your tax advisor.
- To utilize a purchased credit to pay an outstanding liability, attach a copy of your Credit Registration Form (R-6135) to a completed Transferable Credit Payment Voucher, Form R-6170, and submit both to LDR.

By signing below, I certify that I am an authorized representative of the transferor or transferee and as such am authorized to make the statement of affirmation contained herein. I certify under penalties of perjury that the above statements, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief. By signing below as the transferor, I further certify that I have not previously transferred or claimed above referenced credits and agree to be subject to recapture and collection procedures authorized under Title 47 of the Louisiana Revised Statutes in the event that I have transferred credits that I do not own.

Signature of Transferor	Print Name	Date (mm/dd/yyyy)
Signature of Transferee	Print Name	Date (mm/dd/yyyy)