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

State Certification Number

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	$

Section 2: 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.
- If transferring a Motion Picture Production Credit, Act 411 of the 2023 Regular Legislative Session prohibits a taxpayer from transferring a credit if there exists a delinquent federal, state, or local tax obligation. You must certify that there is no delinquent federal, state, or local tax obligation on Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*. Form R-90150 must be attached to this form in order to transfer the credit.
- 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)*
Signature of Broker	Print Name	Date *(mm/dd/yyyy)*