

LOUISIANA

DEPARTMENT *of* REVENUE

Registration of Legacy Motion Picture Credit

Certified Prior to January 1, 2014

Mail completed form to:
Louisiana Department of Revenue
Attn: Tax Credit Registry
P.O. Box 1071
Baton Rouge, LA 70821
Or TaxCredit.Registry@la.gov

What is a Legacy Credit?

A legacy credit is a motion picture credit that has been issued a final certification letter by the Louisiana Department of Economic Development (LED) before July 1, 2017, that has not expired within the applicable carryforward provision, and that has not been submitted as a claim on a tax return or submitted as a transfer back to the Louisiana Department of Revenue (LDR) before July 1, 2017, regardless of whether the claim or transfer has yet been granted.

Legacy credits recorded in the Louisiana Tax Credit Registry before January 1, 2018, are eligible to participate in the credit-buyback program. This allows the credit owner to transfer credits to LDR for 85 percent of the face value of the credit subject to certain limitations.

Who must use this form?

Owners of legacy credits that received final certification from LED prior to January 1, 2014, desiring to register their credit in the Tax Credit Registry must submit this form and the required supporting documentation. Legacy credits certified by LED on or after January 1, 2014, have already been recorded in the Tax Credit Registry and therefore should NOT use this form.

Instructions:

A separate form needs to be completed for each different credit that you own. Complete the information below and attach a copy of:

- the final tax credit certification letter for the credits to be registered; and
- the transfer notice wherein the owner acquired the credits (if owner was not the credit earner)

| Credit Registration Information | | | |
|--|--|--|-----|
| Credit Owner (<i>Individual or Entity</i>) | | Social Security No./Entity Louisiana Revenue Account No. | |
| Address | | | |
| City | | State | ZIP |
| Email | | Telephone Number () | |
| Name of Production | | | |
| Production Number | | Amount of Credit Registering \$ | |

By signing below, I certify that I am an authorized representative of the credit owner 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 credit owner, 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 | Printed Name | Date (<i>mm/dd/yyyy</i>) |
|-----------|--------------|----------------------------|