

Revenue Information Bulletin No. 23-008
February 2, 2023
Income and Corporation Franchise Tax

Apprenticeship Tax Credit Program

The purpose of this guidance is to announce the recent recreation of the Apprenticeship Tax Credit Program and to explain the requirements to claim the credit on income and franchise tax returns.

Tax Credit Eligibility

Beginning January 1, 2022, an employer is eligible for a nonrefundable income or franchise tax credit equal to \$1.25 for each hour of employment of an eligible apprentice, not to exceed 1,000 hour per apprentice.

An eligible apprentice must have been employed at least 250 hours during the tax year and meet one of the two following requirements:

1. An apprentice who has entered into a written apprentice agreement with an employer or association of employers pursuant to a registered apprenticeship program through the Louisiana Workforce Commission; or
2. An apprentice who is (1) enrolled in an NCCER accredited training program which has no less than four levels of trainings and no less than 500 hours of instruction; (2) has successfully completed no less than two levels of trainings; and (3) has attained no less than 250 hours of instruction.

Claiming the Tax Credit

To claim the tax credit, the employer must attach two forms to its income or franchise tax return:

1. [Form R-90005, Apprenticeship Tax Credit Employer Certification](#)
2. [Form R-6311, Tax Incentives with Job Creation Components](#)

Employers must maintain additional documentation to provide, upon request only, to LDR. For more information on this tax credit, refer to LAC 61:I.1909.

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Secretary

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