|  |  |
| --- | --- |
| C:\Documents and Settings\yanfu_z\My Documents\My Pictures\DEQLogo.jpg | Application for Income Tax Credit  for Qualified New Recycling Equipment  Pursuant to Louisiana Revised Statute 47:6005 |
| *Company name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *Facility name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Agency Interest Number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*   |  | | --- | | *Physical address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *Mailing address (only if different)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *Contact Person\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Position\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *Phone\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fax\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* | | | |

**Name of Project (if applicable)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Description/Costs/Dates of Purchase for Equipment/Equipment Installation or Qualified Service Contract (Receipts are required). Equipment applicable to the tax credit must be new equipment purchased for the facility on or after 6/30/2005. “New” recycling equipment includes “new” parts required to continue recycling / manufacturing.

|  |  |  |
| --- | --- | --- |
| **DESCRIPTION** | **COST** | **DATE OF PURCHASE** |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| (5) |  |  |
| (6) |  |  |
| (7) |  |  |
| Other Miscellaneous |  |  |

*If needed, include additional page(s) providing costs details listed at LA R.S 47: 10407. C and D.*

Rationale for Recycling Classification - Give a brief description indicating how the equipment (new machinery or new apparatus) is used exclusively to process post-consumer waste material, recovered material, or both. For manufacturing equipment (machinery) used exclusively to produce finished products, the composition of which is at least fifty percent post-consumer waste material, recovered material, or both, provide rationale for recycling usage.

*Use a separate sheet if necessary for additional information***.**

|  |
| --- |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

|  |
| --- |
| Application for Income Tax Credit  for Qualified New Recycling Equipment |

**Summary of Tax Credits for New Recycling Equipment**

Number of pieces of equipment for credit **\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Equipment or component costs $\_\_\_\_\_\_\_\_\_\_\_\_\_

Assembly costs $\_\_\_\_\_\_\_\_\_\_\_\_\_

Installation costs $\_\_\_\_\_\_\_\_\_\_\_\_\_

Total cost of the equipment and installation for credit **$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Total Credit (14.4% of the total cost): **$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |
| --- |
|  |

**Summary of Tax Credits for Qualified Service Contract**

Service contract for Construction costs $\_\_\_\_\_\_\_\_\_\_\_\_\_

Service contract for Operation costs $\_\_\_\_\_\_\_\_\_\_\_\_\_

Total cost of the qualified service contract for credit **$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Total Credit (14.4% of the total cost): **$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |
| --- |
|  |

**Applicant Certification Statement**

This portion must be read, signed, and dated by the person responsible for the validity of the information provided in order for the application to be considered.

**I hereby certify that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(company name) shall make a good faith effort to utilize post-consumer waste material or recovered material generated within the State of Louisiana or destined to be land-filled within the state; and that the post-consumer waste material or recovered material proposed to be recycled is nonhazardous solid waste under applicable state and federal law and regulations. I further certify to the accuracy of the information contained in the application regarding the equipment description, date of purchase and cost. The equipment herein described is used exclusively in Louisiana and has not previously qualified for an income and corporation franchise tax credit pursuant to LA.R.S. 47:6005, either for the owner or previous owner. I understand there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*Printed Name and Title of Applicant*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*Signature of Applicant*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*Date signed*

**Instructions for Application Form**

Income Tax Credit for Qualified New Recycling Equipment

Applicant Name:

Include name of parent company and facility name in Louisiana, if applicable. For example: XYZ Corporation - Baton Rouge Chemical Plant

Name of Project:

Identify name of project or equipment. File separate applications for each individual project

Major Equipment and Installation (description, cost, date of purchase):

Provide equipment list with equipment name, cost verification, and date of purchase. Include an equipment description and /or vendor literature if there would be difficulty ascertaining its use in recycling activities. Indicate labor costs needed to install equipment. Append information to application form as necessary

Rationale for Recycling Classification:

The applicant must demonstrate that the equipment meets the definition for qualified recycling equipment (see Fact Sheet Include in this section information about the waste material to establish that it is non-hazardous solid waste and that the equipment is processing post-consumer waste material recovered material, or both.

Applicant Certification Statement:

The certification statement should be signed by the owner or the person administratively responsible for the operation of the recycling equipment.

Submit to:

Louisiana Department of Environmental Quality

Office of the Environmental Services

Waste Permits

P.O. Box 4313

Baton Rouge, LA 70821-4313

Attn: Mr. Estuardo Silva, Administrator

Questions to:

Don Caffery, P.E.

phone: (225) 219-3452

donelson.caffery@la.gov