



**OFFICE OF WORKFORCE DEVELOPMENT
APPRENTICESHIP DIVISION**

POST OFFICE BOX 94094
BATON ROUGE, LOUISIANA 70804-9094

**REGISTERED APPRENTICESHIP TAX CREDIT
QUICK REFERENCE GUIDE**

1. **Who is Eligible:** Any program sponsor (employer/contractor) who pays the wages of an apprentice that is registered and indentured with the Louisiana Workforce Commission - Apprenticeship Division.
2. **How Much:** The tax credit equals \$1/hour worked per calendar year, with a maximum allowable amount for each apprentice being \$1,000/year.
3. **Limitations:** There is no limit on the number of apprentices that can be claimed. However, if tax credits exceed the amount of taxes due, unused credits may be carried forward and applied to subsequent tax liabilities, but for no more than ten years. Also, credits cannot be claimed for time awarded for advanced standing in a program.
4. **In order to take advantage of the tax credit:**
 - a. Any employer that wishes to claim the credit must submit the Registered Apprenticeship Tax Credit form (attached) to the Apprenticeship Division prior to filing their taxes. The form must detail every apprentice being claimed and filled out in its entirety. This form will then be verified for accuracy, signed by the State Director, then sent to the Department of Revenue for documentation of the credit claimed on your tax return. A copy of the signed form will also be sent to the employer listed as claiming the credit for recordkeeping purposes.
5. **For Detailed Information:** Please consult R.S. 47:6026 and LAC 40:IX.Chapter 7. **This is an informational summary only, and should not be relied upon in place of consulting the actual tax law and administrative codes relating to the Louisiana Apprenticeship Tax Credit. It is strongly suggested that employers have their tax preparers contact the Louisiana Department of Revenue for guidance needed beyond the information required on the form. The Louisiana Workforce Commission - Apprenticeship Division cannot dispense tax advice.**