

LOUISIANA
DEPARTMENT of REVENUE

**Request for Refund of Louisiana
Citizens Property Insurance
Corporation Assessment**

<p>Corporation or Nontaxable Entity</p>
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FILING PERIOD
2015

→ Legal Name			
→ Trade Name			
→ Address			
→ City	State	ZIP	

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 Louisiana Revenue Account Number

If you DO NOT have a Louisiana Revenue Account Number, mark this box.

For amended return, mark this box.

Louisiana Revised Statute 47:6025 allows a refundable tax credit to reimburse a corporation or a nontaxable entity that paid between January 1, 2015, and December 31, 2015, an assessment to fund the Louisiana Citizens Property Insurance Program as a part of its property insurance premium. You may claim the Louisiana Citizens Property Insurance Corporation assessment refund on this form or on the entity's income tax return, but not on both forms. Claiming the refund on both forms will delay the income tax return for review.

One Property

If the corporation or nontaxable entity paid the Louisiana Citizens Property Insurance Corporation assessment for only one property, list the property's address, the insurance company's name, and the insurance policy number in the boxes below. Print the amount of the paid assessment below on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Address of Property	
Insurance Company's Name	Policy Number

More Than One Property

If the corporation or nontaxable entity paid the Louisiana Citizens Property Insurance Corporation assessment for more than one property, complete the Supplement Schedule for Refund of Louisiana Citizens Property Assessment, Form R-INS Supplement, and attach it to this return. Print the total amount of assessments paid for all properties listed on the supplement schedules on Line 1, the Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

YOU MUST ATTACH A COPY OF YOUR INSURANCE DECLARATION PAGE FOR ALL PROPERTIES.

REFUND

1. Total Request for Refund of Louisiana Citizens Property

Insurance Corporation Assessment. → , , .

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. I also consent that the Louisiana Department of Revenue may contact my insurance company/companies to verify the amount of the Louisiana Citizens Property Insurance Corporation assessment paid, and I further direct my insurance company/companies to provide the Citizens Insurance Assessment information to the Louisiana Department of Revenue upon request.

Print name of officer		Signature of preparer	
Signature of officer		Firm name	
Title of officer	Date (mm/dd/yyyy)	Telephone ()	
Telephone ()	Date (mm/dd/yyyy)		

SPEC CODE

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Area code and daytime telephone number

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MAIL TO:
Louisiana Department of Revenue
P. O. Box 3576
Baton Rouge, LA 70821-3576

2775



SPEC CODE This space at the bottom of the form is to be used only when specifically instructed by LDR. Otherwise, leave blank.

ABOUT THIS FORM

The return has been designed for electronic scanning, which permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. A corporation or nontaxable entity may file this form to claim its refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2015. Nontaxable entities include organizations described in either sections 401(a) or 501 of the Internal Revenue Code such as churches, not-for-profit hospitals, charities, community foundations, as well as public entities such as municipalities and school boards. The claim for refund is limited only to the amount of the insurance assessment paid as a result of the additional assessments for Louisiana Citizens Property Insurance Corporation. The amount that is claimed for refund **may not include premium taxes paid.**
2. Print the amount only on the line that is applicable.
3. Complete the form by using a pen with **black ink.**
4. Because this form is read by a machine, please print your numbers **inside the boxes** like this: 1 , 2 3 4 , 5 6 7 . 00
5. All numbers should be rounded to the nearest dollar.
6. Numbers should NOT be printed over the pre-printed zeros, in the boxes on the far right, which are used to designate cents (.00).
7. If the corporation or nontaxable entity is filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page may result in the Request for Refund form being returned to you.

Name, address, and Revenue Account Number – Print the corporation's or nontaxable entity's legal name, address, and Revenue Account Number in the space provided. If the corporation or nontaxable entity does not have a Louisiana Revenue Account Number, mark the box below the account number field.

Information concerning the assessment amounts and Insurance Declaration Page – The amount of this assessment may appear as separate line items on what is referred to as the "**Declaration Page**" of the property insurance premium notice. The Declaration Page names the policyholder, describes the property or liability to be insured, type of coverage, and policy limits. Depending on the location of the insured property, these line item charges may be listed as: Louisiana Citizens FAIR Plan **REGULAR** Assessment, Louisiana Citizens FAIR Plan **EMERGENCY** Assessment, Louisiana Citizens Coastal Plan **REGULAR** Assessment, and/or Louisiana Citizens Coastal Plan **EMERGENCY** Assessment. The total allowable credit is the total of these amounts, if they are shown on the Declaration Page. **Important note: If you are a customer of the Louisiana Citizens Insurance Corporation and you paid the Tax Exempt Surcharge, this surcharge may not be claimed.**

- Print the address of the property, the insurance company's name, and the policy number in the spaces provided. Print the amount of the paid assessment in the appropriate boxes.

• **Does the corporation or nontaxable entity own more than one property that incurred an assessment?**

If the corporation or nontaxable entity had more than one property during 2015 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. Please attach the Declaration Page for each property listed. Add all of the assessments that appear on the R-INS Supplement Form, and print the total on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

9. Sign and date the return. Mail to: Louisiana Department of Revenue
P. O. Box 3576
Baton Rouge, LA 70821-3576.

