

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Owner of Newly Constructed Accessible Home  
 Tax Credit for Individuals**

Louisiana Revised Statute 47:297(P)

**PLEASE PRINT OR TYPE.**

Name of Taxpayer Claiming Credit	Social Security Number		
Name of Taxpayer's Spouse <i>(if joint individual income tax return)</i>	Spouse's Social Security Number <i>(if joint individual income tax return)</i>		
Physical Address of Accessible and Barrier-free Constructed Home	City	State <b>LA</b>	ZIP
Parish in which Homestead Exemption is Claimed	Year Home Completed		

LSA-R.S. 47:297(P) provides for a credit against individual income tax for the inclusion of accessible and barrier-free design elements in the construction of a new one-or two-family dwelling. In order to qualify for the credit, the dwelling must be a one or two family dwelling, must be new construction and the taxpayer must claim homestead exemption on dwelling.

The dwelling must also have the following four design elements to qualify:

1. Must have one zero-step entrance at the front, back, or side of the residence.
2. All main floor doors have a clear passage space of at least thirty-two inches between doorjamb and strikes with the door at a ninety degree angle.
3. All hallways and passages on the main floor have at least thirty-six inches of clear width to the accessible bathroom and eating area.
4. The main floor has, at a minimum, a half bath with a minimum five-foot diameter of free and clear floor space.

**Declaration of Building Official/Inspector**

The building plan for the home to be located at the above physical address has been reviewed and contains the four design elements listed above.

Signature of Building Official/Inspector	Date <i>(mm/dd/yyyy)</i>
Name of Jurisdiction	Telephone (         )

**Declaration of Contractor Upon Completion of Home**

I certify that the construction of the home located at the above physical address has been completed and the home contains the four design elements listed above.

Contractor's Louisiana License Number	Date Home Completed <i>(mm/dd/yyyy)</i>
Contractor's Name	Telephone (         )
Contractor's Signature	Date <i>(mm/dd/yyyy)</i>

**Declaration of Taxpayer**

I declare that to the best of my knowledge of all available information, this credit claim is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the Owner of Newly Constructed Accessible Home Tax Credit.

Signature of Taxpayer	Date <i>(mm/dd/yyyy)</i>
Signature of Spouse <i>(if joint return)</i>	Date <i>(mm/dd/yyyy)</i>