



# Fee Report

## LED INCENTIVE PROGRAMS AND FINANCIAL ASSISTANCE PROGRAMS

TYPE	CURRENT FEES
Advance Notification (ITEP, QJ, RTA, EZ, Industry Assistance (IA), Tax Equalization (TE))	\$250 per program advance notification
Application fee based on proposed tax benefits (ITEP, QJ, RTA*, EZ, TE, Angel and Ports)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee based on proposed tax benefits - Rentention and Modernization	Proposed tax benefits X .002; \$200 minimum \$5,000 maximum
Application fee based on exempted taxes (IA)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee (R&D and Technology Commercialization)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Affidavit of Final Cost, Project Completion Report (ITEP, QJ, RTA, EZ & TE)	\$250 each filing
Annual Certification Report (ACR), Employee Certification Report (ECR), Annual Compliance Report	\$250 each filing
Contract Renewals (ITEP, QJ, RTA, IA, & TE)	\$250
Contract Changes/Amendments (ITEP, QJ, RTA, EZ, IA, TE & Ports) Includes but not limited to: Transfers, Partial Transfers, Name changes, Adding owner names, adding affiliates	\$250 per contract per change/ amendment
State Small Business Credit Initiative Program (determined by financial risk)	0 - 4% guarantee fee
Application fee – Motion Picture Production, Digital Media, Sound Recording, Live Performance (Production & Infrastructure)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Verification Report Fee – Motion Picture Production, Digital Media, Sound Recording, Live Performance (Production & Infrastructure) **	Actual Cost at \$225 per CPA hour, with min/max fee and deposit based on size of production/project
Verification Report Fee – Research and Development **	Actual Cost at \$225 per CPA hour, with min/max fee and deposit based on claimed qualified research expenditures

\* Except for owner occupied residential projects which have no minimum fee

\*\* Verification Report Fee effective January 1, 2016

**Note: All fees are listed by program in Title 13 on the Division of Administration website**

<http://www.doa.louisiana.gov/osr/lac/books.htm>