

LED Incentive Programs and Financial Assistance Programs Fee Report
as of July 1, 2015

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, Retention & Modernization, and Ports)	Proposed tax benefits X .005; \$500 minimum \$15,000 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 (commercial); No minimum - \$15,000 maximum (residential)
Affidavit of Final Cost, Project Completion Report (ITEP, QJ, RTA, EZ & TE)	\$250 (one time)
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, IA, TE & Ports) Includes but not limited to: Transfers, Partial Transfers, Name changes, Adding owner names, adding affiliates	\$250
State Small Business Credit Initiative Program (determined by financial risk)	0 - 4% guarantee fee
Application fee – Motion Picture Production	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee – Digital Media	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee – Live Performance (Production & Infrastructure)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Verification Report Fee - Motion Picture, Digital Media, Sound Recording, Musical & Theatrical	Actual Cost at \$250 per CPA hour, with min/max fee based on size of production/project
Verification Report Fee -Research and Development	Actual Cost at \$250 per CPA hour, with min/max fee based on claimed qualified research expenditures

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>