



LOUISIANA DEPARTMENT OF INSURANCE

JAMES J. DONELON
COMMISSIONER

January 2012

Thank you for your interest in the Department of Insurance. This packet contains all of the information necessary for you to claim your Louisiana Citizens Insurance Assessment Tax Credit. This credit is available to people who paid the Louisiana Citizens assessments in addition to their homeowners or property insurance premium from 2008 until present. Remember, this credit can be filed for past years as well, so don't miss out.

Fill out the Department of Revenue's Louisiana Citizens Insurance Tax Credit form for the year in which you paid the assessment. Be sure to include a copy of the declaration page of your insurance policy that contains the assessment amount you paid. Also, attach evidence that you paid your insurance premium and mail these documents to the Department of Revenue.

The deadline for claiming the 2005-2006 Louisiana Citizens rebate was December 31, 2010 and the deadline for claiming the 2007 rebate was December 31, 2011. Assessments paid in 2008 can be claimed on a [2008 Form R-540INS](#) by the end of 2012. Assessments paid in 2009 must be claimed by the end of 2013 on the [2009 Form R-540INS](#). Assessments paid in 2010 must be claimed by the end of 2014 on the [2010 Form R-540INS](#). Assessments paid in 2011 must be claimed by the end of 2015 on the [2011 Form R-540INS](#). Assessments paid in 2012 must be claimed by the end of 2016 on the [2012 Form R-540INS](#). If you have more than one property, complete the LDR Supplement Schedule for Refund of Louisiana Citizens Property Insurance Assessment Form [R-INS Supplement \(1/11\)](#) and submit it as an attachment to the primary form. Businesses should complete *Form R-620INS* for the appropriate year to claim the rebate.

Please feel free to contact us if you have any questions or concerns. As always, we are here to serve you. Consumers may call the Department of Insurance at 1-800-259-5300 or visit www.lidi.la.gov for more information.

Revenue Information Bulletin No. 07-015

July 25, 2007

Individual and Corporation Income Tax

Credit for the Louisiana Citizens Property Insurance Corporation Assessments

In December 2006 the Louisiana Legislature enacted Revised Statute 47:6025, which authorized a refundable income tax credit for the Louisiana Citizens Property Insurance Corporation (Citizens) assessments that resulted from Hurricanes Katrina and Rita. Act 382 of the 2007 Regular Legislative Session amended Revised Statute 47:6025 to allow any refund of Citizens assessments paid during 2007 and thereafter to be claimed by filing a Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment Form R-540INS for individuals and Form R-620INS for business entities at the time of payment. Taxpayers required to file an income tax return have the option of claiming the credit for the Citizens assessment with their regular income tax return or on the Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment Form. The credit may not be claimed on both the income tax return and the Request for Refund form.

The Citizens assessments are the result of losses on insured property caused by Hurricanes Katrina and Rita. In years when there are no large catastrophic losses, Citizens collects enough premiums to cover their cost of their operations. However, the massive losses of Hurricanes Katrina and Rita cost Citizens over \$1.2 billion, which created a deficit. Citizens assessments on property insurance policies in Louisiana were used to partially fund this deficit left by Hurricanes Katrina and Rita.

How to determine the amount of the credit

Property insurance premium notices issued after October 2005 may include the Citizens assessments due to Hurricanes Katrina and Rita. The Citizens assessments are listed separately on the policy's declaration page of the insurance premium notice. The declaration page names the policyholder, describes the property or liability to be insured, the type of coverage, and policy limits. If there is not enough space on the declaration page, a supplemental schedule that itemizes the Citizens assessments may be attached.

The following Citizens assessment charges listed on the policy's declaration page or supplementary schedule are eligible for the credit or refund:

- Louisiana Citizens FAIR Plan Regular Assessment Recoupment Surcharge
- Louisiana Citizens Coastal Plan Regular Assessment Recoupment Surcharge
- Louisiana Citizens FAIR Plan Emergency Assessment
- Louisiana Citizens Market Equalization Charge

Note: Some insurer's assessment descriptions may vary slightly from the above descriptions.

Insurance policies may include one or more of the assessments listed above. The credit will be for the total of the Citizens assessments that were added to the regular insurance premium. The credit is not a credit for the total amount due on the insurance bill. The regular insurance premium should not be added to the Citizens assessments.

When can the credit be claimed?

The credit may only be claimed in the year paid regardless of the due date of the premium. Citizens assessments paid before January 1, 2007, can be claimed on the first income tax return with a due date in 2007. Citizens assessments paid in 2005 or 2006 can be claimed as a credit on the 2006 income tax return. If the homeowner or property owner paid multiple Citizens assessments, for example, one in December 2005 and another in December 2006, credit can be claimed for both payments on the 2006 income tax return. Assessments made before January 1, 2007, that were paid in periodic payments to the insurance company (e.g. monthly or quarterly), may be claimed as a credit on the 2006 tax return if the first periodic payment was made before January 1, 2007.

Citizens assessments paid on or after January 1, 2007, may be claimed on the 2007 income tax return which is due in 2008. However, Act 382 of the 2007 Regular Legislative Session amended Revised Statute 47:6025 to allow Citizens assessments paid during 2007 and thereafter to file the Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment Form R-540INS for individuals and Form R-620INS for business entities at the time of payment.

Note: If the credit is claimed on Form R-540INS or Form R-620INS at the time of payment, the credit may not be claimed on the Louisiana income tax return.

What form should be used to claim the credit?

The form that individuals use to claim the credit will depend on whether the individual is required to file a Louisiana income tax return.

Individuals who are required to file a Louisiana income tax return

Louisiana Resident Taxpayers

For 2005, the credit should be claimed on Schedule F, Line 8, of the Louisiana Resident income tax return, Form IT-540. For 2006, the credit should be claimed on Schedule F, Line 9. Both of these lines are entitled "Other Refundable Tax Credits." Write "Citizens Assessments" in the space provided on the respective lines and enter the amount of the credit in the boxes designated. You must attach a copy of your insurance declaration page and any supplemental pages, if necessary, to your return for the credit to be allowed.

For Citizens assessments paid on or after January 1, 2007, Louisiana residents may claim the credit when they file their 2007 Louisiana Resident income tax return or they may file the R-540INS in addition to their income tax return. The credit may not be claimed on both the income tax return and the R-540INS.

Nonresident and Part-year Resident Louisiana Taxpayers

For 2005, the credit should be claimed on Schedule F-NR, Line 8 of the Louisiana Nonresident and Part-year Resident income tax return, Form IT-540B. For 2006, the credit should be claimed on Schedule F-NR, Line 9. Both of these lines are entitled "Other Refundable Tax Credits." Write "LA Citizens Assessments" in the space provided on the respective lines and enter the amount of the credit in the boxes designated. You must attach a copy of your insurance declaration page and any supplemental pages, if necessary, to your return for the credit to be allowed.

For Citizens assessments paid on or after January 1, 2007, taxpayers may claim the credit when they file their 2007 Louisiana Nonresident and Part-year Resident income tax return or they may file the R-540INS in addition to their income tax return. The credit may not be claimed on both the income tax return and the R-540INS.

Individuals who are not required to file a Louisiana income tax return

Individuals who are not required to file a Louisiana individual income tax return must file their claim for refund on the "Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment, Form R-540INS. A copy of your homeowner's or property's insurance declaration page and any supplemental page that shows the charges for the Citizens assessment must be attached to the Form R-540INS.

Assessments paid on or after January 1, 2007

The credit can be claimed on the individual income tax return or by filing a "Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment," Form R-540INS after the assessment has been paid. For individuals who had more than one property for which the Citizens assessments were paid, Form R-INS Supplement must also be completed. Documentation for each property listed must be attached to the form when it is filed.

Note: If credit for the Citizens assessment is claimed on Form R-540INS, the credit may not be claimed on the Louisiana income tax return.

Corporations

Corporation required to file Louisiana corporation income and franchise tax returns

For assessments paid before January 1, 2007, the credit must be claimed on the Corporation Income and Franchise Tax return, Form CIFT-620, Schedule RC, Line 9, entitled "Other Refundable Credit." Print "LA Citizens Assessment" in the space provided. Fiscal year filers that are claiming the credit on a 2005 Louisiana Corporation Income and Franchise Tax return with a due date that is on or after January 1, 2007, must claim the credit on the 2005 CIFT-620, Schedule RC, Line 8, entitled "Other Refundable Credit." Print "LA Citizens Assessments" in the space provided.

For assessments paid on or after January 1, 2007, the credit can be claimed when the corporation files its Corporation Income and Franchise Tax return, Form CIFT-620 or it may file the R-620INS. The credit may not be claimed on both the income tax return and the Form R-620INS.

Corporations not required to file Louisiana corporation income and franchise tax returns

The credit may be claimed on Form R-620INS, the Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment at the time of payment. If the corporation had more than one property for which the Citizens assessments were paid, Form R-INS Supplement must also be completed. Documentation, including proof of payment, for each property listed must be attached to the form when it is filed.

Sole proprietors

If the business that paid the Citizens assessments is a sole proprietorship that files a Louisiana Resident income tax return, IT-540, for 2005 the credit should be claimed on Schedule F, Line 8. For 2006 the credit should be claimed on Schedule F, Line 9. If these lines are entitled "Other Refundable Tax Credits," print "LA Citizens Assessments" in the space provided.

If the business that paid the Citizens assessments is a sole proprietorship that files a Louisiana Nonresident and Part-year Resident income tax return, IT-540B, for 2005 the credit should be claimed on Schedule F-NR, Line 8. For 2006 the credit should be claimed on Schedule F-NR, Line 9. If these lines are entitled "Other Refundable Tax Credits," write "LA Citizens Assessments" in the space provided.

For Citizen's assessments paid on or after January 1, 2007, sole proprietors may claim the credit when they file their 2007 Louisiana income tax return or they may file the R-540INS. The credit may not be claimed on both the income tax return and the R-540INS.

S corporations

If the business that paid the Citizens assessments operated as an S corporation during 2006, the Citizens credit must be used at the corporation level unless the S corporation makes the annual flow through election provided for in R.S. 47:1675 (G)(2)(b).

An S corporation that is entitled to the Citizens credit may elect to flow through the entire amount of the credit to its shareholders. The election may be made separately for each credit received by the S corporation and is made annually. There is no special form required to make the election. The election is made when the S corporation does not claim the credit on the CIFT-620, but instead allows each shareholder to claim that shareholder's share of the credit on their own income tax return. Once made, the election may not be revoked for that tax year.

The S corporation that elects to flow through any credits, including the Citizens credit, must prepare and distribute to each shareholder a schedule detailing the shareholder's share of each credit for which the election is made. Shareholders claiming the credit should attach a copy of this schedule to the income tax return on which the credit is claimed.

Business entities not subject to Louisiana income tax—Flow-through of the credit

If the business that paid the Citizens assessments is an entity not subject to Louisiana income tax, such as a partnership, the Citizens credit will flow through to partners or members of the entity as provided in the operating agreement. In the absence of an operating agreement or if the operating agreement is silent with respect to the allocation of tax items, the Citizens credit will flow through to each partner or member in accordance to the partner or member's ownership interest in the entity.

Insurance companies

Insurers that paid the 2005 regular assessment levied by the Louisiana Citizens Property Insurance Corporation before January 1, 2007, and did not pass on the entire assessment to their policyholders are eligible to receive a credit for the amount of the regular assessment that they did not recover.

Insurers that paid the 2005 regular assessment and levied a recoupment surcharge on the policyholders to recover the Citizens regular assessment are not entitled to receive a credit for the amount of the assessment they recovered.

Eligible insurers that are not subject to Louisiana income tax may claim the credit on Form R-620INS, the Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment. To claim the credit for the total Citizens regular assessment or for that portion not recovered, the insurer must provide a copy of the Citizens regular assessment payment notice and proof of payment. In addition, the insurer must provide a certified statement and audited summary of the final amount recovered from the insurer's policyholders. A copy of the certified statement, proof of payment, and audited summary must also be filed with the Louisiana Department of Insurance, Office of Property and Casualty.

Nonfilers—Entities not required to file a Louisiana income tax return

Exempt organizations and corporations such as churches, not-for-profit hospitals, charities, 501(C)(3) organizations, community foundations, banks that pay the local shares tax, public entities such as municipalities and school boards, and other corporations exempt from the Louisiana corporate income tax under R.S.47:287.501 that paid the Citizens assessments are eligible for the Citizens credit.

If the exempt organization is not required to file a Corporation Income and Franchise Tax return, a claim for refund should be filed on the "Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment," Form R-620INS.

If the exempt organization is required to file a corporation income and franchise tax return, the credit may be claimed when the corporation files its return, Form CIFT-620 or it may file the R-620INS to claim the credit at the time the assessment is paid. The credit may not be claimed on both the income tax return and the R-620INS.

What documents are required to be filed and retained?

Paper returns:

A copy of the property's insurance declaration page and any supplemental pages that show the separate charges for the Citizens assessments and proof of payment must be attached to the income tax return or the Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment Form R-540INS for individuals and Form R-620INS for business entities.

Returns filed electronically:

Homeowners or property owners must retain their homeowner's or property's insurance declaration page and any supplemental pages that show the separate line item charges for four years and be able to produce the documents in the case of an audit.

Tax returns prepared by paid preparer:

Taxpayers must bring a copy of their homeowner's or property's insurance declaration page and any supplemental pages that shows the separate line item charges for the Citizens assessments to their preparer. Preparers may not claim this credit on a taxpayer's return without this documentation.

Substitute documents:

A substitute document issued by your insurance company that contains the line item Citizens assessments will be accepted if the original declaration page is not available.

Retention of documentation of proof of payment:

Individuals must keep any documents showing proof of payment for four years and be able to produce the documents in the case of an audit. Documents that will be accepted as proof of payment include cancelled checks, an image of a check, or an itemized escrow statement.

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Individual

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How do I determine the amount of the credit?

Premium notices that include LA Citizens assessments due to Hurricanes Katrina and Rita are eligible for the credit. The LA Citizens assessments are listed separately from the normal premium amount on the declaration page of your homeowner's or property's insurance premium notice. The declaration page names the policyholder, describes the property or liability to be insured, the type of coverage, and policy limits. Some insurance companies may include a supplemental schedule with the declaration page that itemizes the LA Citizens assessments.

LA Citizens assessment charges may include any or all of the following (your insurer's description may vary slightly from the references below):

- Louisiana Citizens FAIR Plan Regular Assessment Recoupment Surcharge
- Louisiana Citizens Coastal Plan Regular Assessment Recoupment Surcharge
- Louisiana Citizens FAIR Plan Emergency Assessment
- Louisiana Citizens Market Equalization Charge

To determine the amount of the credit that can be claimed, add the assessment charges for the four items above. If only one of the items appears on your insurance bill, that amount is the amount of the credit.

Before the credit can be claimed, the assessment amounts must have been paid to the insurance company directly by the homeowner or property owner or by the homeowner's or property owner's escrow company.

This is not a credit for the total amount due on your insurance bill. Do not add your insurance premium to the LA Citizens assessments. If you are a customer of the Louisiana Citizens Insurance Corporation, and you paid the Tax Exempt Surcharge, this surcharge may not be claimed.

When can the credit be claimed?

The credit may only be claimed in the year paid regardless of the due date of your premium. Citizens assessments paid before January 1, 2007, can be claimed on the first income tax return with a due date in 2007. Only LA Citizens assessments actually paid in 2005 or 2006 can be claimed as a credit on a 2006 income tax return. If the homeowner or property owner paid multiple LA Citizens assessments, for example, one in December 2005 and another in December 2006, credit can be claimed for both payments on the 2006 income tax return. Assessments made before January 1, 2007, that were paid in periodic payments to the insurance company (e.g. monthly or quarterly), may be claimed as a credit on the 2006 tax return if the first periodic payment was made before January 1, 2007.

LA Citizens assessments paid on or after January 1, 2007, may be claimed on the 2007 income tax return which is due in 2008. However, Act 382 of the 2007 Regular Legislative Session amended Revised Statute 47:6025 to allow LA Citizens assessments paid during 2007 and thereafter to be claimed on [Form R-540INS](#) at the time of payment.

NOTE: If you file Form R-540INS to claim the credit for assessments paid on or after January 1, 2007, the credit may not be claimed on the Louisiana income tax return.

What documents are required to be filed and retained?

Paper returns:

Homeowners or property owners must attach a copy of your homeowner's or property's insurance declaration page and any supplemental pages that shows the separate line item charges for the LA Citizens assessments to your returns.

Returns filed electronically:

Homeowners or property owners must retain their homeowner's or property's insurance declaration page and any supplemental pages that show the separate line item charges for four years and be able to produce the documents in the case of an audit.

Tax returns prepared by paid preparer:

Taxpayers must bring a copy of their homeowner's or property's insurance declaration page and any supplemental pages that shows the separate line item charges for the LA Citizens assessments to their preparer. Preparers may not claim this credit on a taxpayer's return without this documentation.

Substitute documents:

A substitute document issued by your insurance company that contains the line item LA Citizens assessments will be accepted if the original declaration page is not available.

Retention of documentation of proof of payment:

Individuals must keep any documents showing proof of payment for four years and be able to produce the documents in the case of an audit. Documents that will be accepted as proof of payment include cancelled checks, an image of a check, or an itemized escrow statement.

Individuals who are required to file a Louisiana income tax return

Louisiana Resident Taxpayers—For 2005, the credit should be claimed on Schedule F, Line 8, of the Louisiana Resident income tax return, Form IT-540. For 2006, the credit should be claimed on Schedule F, Line 9. Both of these lines are entitled "Other Refundable Tax Credits". Write "LA Citizens Assessments" in the space provided on the respective lines and enter the amount of the credit in the boxes designated. You must attach a copy of your insurance declaration page and any supplemental pages, if necessary, to your return for the credit to be allowed.

Nonresident and Part-year Resident Louisiana Taxpayers— For 2005, the credit should be claimed on Schedule F-NR, Line 8, of the Louisiana Nonresident and Part-year Resident income tax return, Form IT-540B. For 2006, the credit should be claimed on Schedule F-NR, Line 9. Both of these lines are entitled "Other Refundable Tax Credits". Write "LA Citizens Assessments" in the space provided on the respective lines and enter the amount of the credit in the boxes designated. You must attach a copy of your insurance declaration page and any supplemental pages, if necessary, to your return for the credit to be allowed.

Assessments Paid On Or After January 1, 2007—The credit can be claimed on the individual income tax return or by filing a "Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment", [Form R-540INS](#) after the assessment has been paid. For individuals who had more than one property for which the LA Citizens assessments were paid, Form R-INS Supplement must also be completed. Documentation for each property listed must be attached to the form when it is filed.

If the taxpayer is using tax preparation software to prepare their 2006 Louisiana Income tax return, the software should prompt you to provide the insurance assessment information contained on the declaration page and the supplemental page.

NOTE: If you file Form R-540INS to claim the credit for assessments paid on or after January 1, 2007, the credit may not be claimed on the Louisiana income tax return.

Individuals who are not required to file a Louisiana income tax return

Individuals who are not required to file a Louisiana individual income tax return must file their claim for refund on the "Request for Refund of Louisiana Citizens Property Insurance Corporation (LA Citizens) Assessment", [Form R-540INS](#). A copy of your homeowner's or property's insurance declaration page and any supplemental page that shows the charges for the LA Citizens assessment must be attached to the [Form R-540INS](#).

Individuals who filed a Louisiana income tax return and have not claimed the credit

Taxpayers who already filed a Louisiana income tax and failed to claim the credit, may claim the credit by filing a "Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment", [Form R-540INS](#), instead of amending their tax return. The credit must be claimed on the appropriate form for the year in which the assessment was paid. A separate return must be filed for each year in which you paid an assessment on your homeowner's policy.

Citizens assessments paid in 2005 or 2006 can be claimed as a credit on a [2006 Form R-540INS](#) or by amending the 2006 income tax return. In order to receive your refund of assessments paid in 2005 or 2006, you must file the appropriate form by December 31, 2010. Citizens assessments paid in 2007 can be claimed as a credit on a [2007 Form R-540INS](#) or by amending the 2007 income tax return. Citizens assessments paid in 2008 can be claimed as a credit on a [2008 Form R-540INS](#) or by amending the 2008 income tax return.

You must attach a copy of your insurance declaration page and any supplemental pages, if necessary, to your return for the credit to be allowed. For individuals who had more than one property for which the LA Citizens assessments were paid, Form R-INS Supplement must also be completed and documentation for each property listed must be attached to the form.

NOTE: The credit may not be claimed on both the income tax return and the Request for Refund form. If you claimed the credit on the Louisiana income tax return, the credit may not be claimed on Form R-540INS. If you filed Form R-540INS to claim the credit, the credit may not be claimed on the Louisiana income tax return.

Forms

[R-540INS - Refund Request of LA. Citizens for Property Insurance Corporation Assessment](#)

[R-INS Supplement - Supplement Schedule for Refund of Louisiana Citizens Property Insurance Assessment](#)

[RIB 07-015 - Credit for the Louisiana Citizens Property Insurance Corporation Assessment](#)



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

**INDIVIDUAL
INCOME TAX**

**FILING PERIOD
2008**

→ Your first name	Initial	Last name	Suffix	→ <input type="text"/>	Your Social Security Number
→ If joint return, spouse's name	Initial	Last name	Suffix	→ <input type="text"/>	Spouse's Social Security Number
→ Current home address (number and street including apartment number or rural route)					
→ City, town, or APO		State	ZIP	<input type="checkbox"/>	For address change, mark this box.
				<input type="checkbox"/>	For amended return, mark this box.

Louisiana Revised Statute 47:6025 allows a refundable tax credit to reimburse citizens who paid between January 1, 2008, and December 31, 2008, an assessment to fund the Louisiana Citizens Property Insurance Program as a part of their homeowner's insurance premium.

One Property

If you 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. Enter the amount of your paid assessment below on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Address of Property	
Insurance Company	Policy Number

More Than One Property

If you 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. Enter the total 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. → , .

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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.

Your signature	Date	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date



Area code and daytime telephone number

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



**Instructions for Preparing Your 2008
Louisiana Request for Refund of Louisiana
Citizens Property Insurance Corporation
Assessment (R-540INS)**

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. An individual may file this form to claim the refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2008.
2. Print amount only on the line that is applicable. 1 2 , 3 4 5 . 00
3. Use only a pen with **black ink**.
4. Because this form is read by a machine, please print your numbers **inside the boxes** like this:
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 you are filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page(s) will result in this form being returned to you.

Name(s), address, and Social Security Number(s) – Print your name(s), address, and Social Security Number(s) in the space provided. If married, please print Social Security Numbers for both you and your spouse. To notify us of an address change, mark an "X" in the "Address Change" box and complete the lines for current home address, city, state, and zip.

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 your 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. Your 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.
- **Do you own more than one property that incurred an assessment?**
If you had more than one property during 2008 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. You must 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.





**Instructions for Preparing Your 2009
Louisiana Request for Refund of Louisiana
Citizens Property Insurance Corporation
Assessment (R-540INS)**

SPEC
CODE

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This space at the bottom of the form is to be used only when specifically instructed by the Department of Revenue. 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. An individual may file this form to claim the refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2009.
2. Print amount only on the line that is applicable.
3. Use only 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
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 ,

3	4	5
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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 you are filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page(s) will result in this form being returned to you.

Name(s), address, and Social Security Number(s) – Print your name(s), address, and Social Security Number(s) in the space provided. If married, please print Social Security Numbers for both you and your spouse. To notify us of an address change, mark an "X" in the "Address Change" box and complete the lines for current home address, city, state, and zip.

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 your 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. Your 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.
- **Do you own more than one property that incurred an assessment?**

If you had more than one property during 2009 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. You must 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.





Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment

**Individual
Income Tax**

**FILING PERIOD
2010**

→ Your first name	MI	Last name	Suffix	→ <input type="text"/>	Your Social Security Number
→ If joint return, spouse's name	MI	Last name	Suffix	→ <input type="text"/>	Spouse's Social Security Number
→ Current home address (number and street including apartment number or rural route)					
→ City, town, or APO		State	ZIP	<input type="checkbox"/> For address change, mark this box. <input type="checkbox"/> For amended return, mark this box.	

Louisiana Revised Statute 47:6025 allows a refundable tax credit to reimburse citizens who paid between January 1, 2010, and December 31, 2010, an assessment to fund the Louisiana Citizens Property Insurance Program as a part of their homeowner's insurance premium.

One Property

If you 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 your paid assessment below on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Address of Property	
Insurance Company	Policy Number

More Than One Property

If you 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 the 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. → , .

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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.

Your signature	Date	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

SPEC CODE



Area code and daytime telephone number

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

6790



**Instructions for Preparing Your 2010
Louisiana Request for Refund of Louisiana
Citizens Property Insurance Corporation
Assessment (R-540INS)**

SPEC 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. An individual may file this form to claim the refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2010.
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: 12, 345. 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 you are filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page(s) will result in this form being returned to you.

Name(s), address, and Social Security Number(s) – Print your name(s), address, and Social Security Number(s) in the space provided. If married, please print Social Security Numbers for both you and your spouse. To notify us of an address change, mark an "X" in the "Address Change" box and complete the lines for current home address, city, state, and zip.

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 your 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. Your 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.

• **Do you own more than one property that incurred an assessment?**

If you had more than one property during 2010 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. You must 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.





Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment

**Individual
Income Tax**

**FILING PERIOD
2011**

→ Your first name	MI	Last name	Suffix	→ <input type="text"/>	Your Social Security Number
→ If joint return, spouse's name	MI	Last name	Suffix	→ <input type="text"/>	Spouse's Social Security Number
→ Current home address (number and street including apartment number or rural route)					
→ City, town, or APO		State	ZIP	<input type="checkbox"/> For amended return, mark this box.	

Louisiana Revised Statute 47:6025 allows a refundable tax credit to reimburse citizens who paid between January 1, 2011, and December 31, 2011, an assessment to fund the Louisiana Citizens Property Insurance Program as a part of their homeowner's insurance premium. You may claim the Louisiana Citizens Property Insurance Corporation assessment refund on this form or on your individual income tax return, but not on both forms. Claiming the refund on both forms will delay your individual income tax return for review.

One Property

If you 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 your paid assessment below on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Address of Property	
<input type="text"/>	
Insurance Company	Policy Number
<input type="text"/>	<input type="text"/>

More Than One Property

If you 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 the 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. → , .

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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.

Your signature	Date	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

SPEC CODE



Area code and daytime telephone number

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

6790



**Instructions for Preparing Your 2011
Louisiana Request for Refund of Louisiana
Citizens Property Insurance Corporation
Assessment (R-540INS)**

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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. An individual may file this form to claim the refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2011.
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
---	---	---

 .

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 you are filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page(s) will result in this form being returned to you.

Name(s), address, and Social Security Number(s) – Print your name(s), address, and Social Security Number(s) in the space provided. If married, please print Social Security Numbers for both you and your spouse.

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 your 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. Your 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.
- **Do you own more than one property that incurred an assessment?**

If you had more than one property during 2011 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. You must 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.





**Individual
Income Tax**

**FILING PERIOD
2012**

→ Your first name	MI	Last name	Suffix
→ If joint return, spouse's name	MI	Last name	Suffix
→ Current home address (number and street including apartment number or rural route)			
→ City, town, or APO		State	ZIP

→ Your Social Security Number

→ Spouse's Social Security Number

For amended return, mark this box.

Louisiana Revised Statute 47:6025 allows a refundable tax credit to reimburse citizens who paid between January 1, 2012, and December 31, 2012, an assessment to fund the Louisiana Citizens Property Insurance Program as a part of their homeowner's insurance premium. You may claim the Louisiana Citizens Property Insurance Corporation assessment refund on this form or on your individual income tax return, but not on both forms. Claiming the refund on both forms will delay your individual income tax return for review.

One Property

If you 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 your paid assessment below on Line 1, Total Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Address of Property	
Insurance Company	Policy Number

More Than One Property

If you 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 the 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. → , .

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through use of an Electronic Access Card (prepaid card).

Your signature	Date	Signature of paid preparer other than taxpayer	
Spouse's signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

SPEC CODE

NOTE: All refunds will be issued on an Electronic Access Card (prepaid card).



Area code and daytime telephone number

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



Instructions for Preparing Your 2012 Louisiana Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment (R-540INS)

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. An individual may file this form to claim the refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2012.
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] . [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 you are filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page(s) will result in this form being returned to you.

Name(s), address, and Social Security Number(s) - Print your name(s), address, and Social Security Number(s) in the space provided. If married, please print Social Security Numbers for both you and your spouse.

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 your 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. Your 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.
• Do you own more than one property that incurred an assessment?
If you had more than one property during 2012 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. You must 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.





**Supplement Schedule for
Refund of Louisiana Citizens
Property Insurance Assessment**

Corporation or Legal Entity	→ Legal Name	Revenue Account Number
	Individual Only → First and Last Name	Your Social Security Number

If you have more than one property that incurred a Citizens assessment, use this form to identify those properties. You **must** use this form as an attachment to the following Louisiana income tax forms: Form IT-540, Form IT-540B, Form R-540INS, Form R-620INS, and Form CIFT-620. The Declaration page supporting the credit claimed for each property must be attached in order to receive the credit. On Line 5, print the total of the assessments claimed on this page.

1 Physical Address of Property:

Address 1 _____

Address 2 _____

City, State _____ ZIP _____

Insurance Company _____

Policy Number _____

Amount of Assessment _____ **.00**

2 Physical Address of Property:

Address 1 _____

Address 2 _____

City, _____ ZIP _____

Insurance Company _____

Policy Number _____

Amount of Assessment _____ **.00**

3 Physical Address of Property:

Address 1 _____

Address 2 _____

City, State _____ ZIP _____

Insurance Company _____

Policy Number _____

Amount of Assessment _____ **.00**

4 Physical Address of Property:

Address 1 _____

Address 2 _____

City, State _____ ZIP _____

Insurance Company _____

Policy Number _____

Amount of Assessment _____ **.00**

5 Total amount of assessments claimed on this page **.00**

