



Ports of LA Import – Export Tax Credit Program

PRELIMINARY CERTIFICATION APPLICATION INSTRUCTIONS

SECTION ONE

(Application Page 4-5)
International Business
Information

- **International Business Name:** Provide the name of the international business, which is the owner of the eligible cargo
- **International Business Activity NAICS Code:** Provide the North American Industry Classification System (NAICS) code for the International Business
- **International Business Address:** List the complete address of the applicant
- **Phone Number:** Provide the phone number of the contact person of the international business
- **Fax Number:** Provide the fax number of the contact person of the international business
- **Mailing Address (if different than International Business Address):** Provide the mailing address of the contact person of the international business (if different than the international business address)
- **Name and Position of Company Representative:** Provide the name of the contact person of the international business who has legal authority to act on behalf of the international business
- **E-mail Address:** Provide the email address of the contact person of the international business
- **Names of District Legislators:**
 - **LA State Representative:** List the name of the Louisiana State Representative for the area where the International Business is located, or where the business' cargo primarily originates/terminates
 - **District:** List the district number of the Louisiana Representative
 - **LA State Senator:** List the name of the Louisiana State Senator for the area where the International Business is located, or where the business' cargo primarily originates/terminates
 - **District:** List the district number of the Louisiana Senator
 - **U.S. Representative:** List the name of the U.S. Representative for the area where the International Business is located, or where the business' cargo primarily originates/terminates
 - **District:** List the district number of the U.S. Representative
 - **U.S. Senator:** List the name of the U.S. Senator for the area where the International Business is located, or where the business' cargo primarily originates/terminates
 - **District:** List the district number of the U.S. Senator
- **Federal Tax ID Number:** Provide the federal tax number under which the international business is registered with the IRS
- **Department of Revenue Number:** Provide the Louisiana tax number, if any, under which the investing company is registered with the Louisiana Department of Revenue
- **Attach additional pages as needed:** If needed, attach additional pages which list the name(s) of stockholders, partners, or trust members who will be claiming the tax credit associated with this project. Each name must provide their percentage of ownership of the company, their contact information (mailing address, phone number, and email address), and their Louisiana tax ID number.

SECTION TWO

(Application Page 5)
Other Contact

If project is being handled by a third party, this section should be completed. A Disclosure Authorization must also be provided for this individual

- **Contact Name:** Provide the name of the individual responsible for addressing and answering all questions pertaining to this application
 - **Contact Title:** Provide the title of the contact person
 - **Contact Mailing Address:** Provide the contact's U.S. Postal address where correspondence can be mailed
 - **Phone Number:** Provide the preferred contact telephone number associated of the contact
 - **Fax Number:** Preferred contact fax number associated of the contact
 - **Email Address:** Provide the preferred email address associated with contact name of the contact
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SECTION THREE

(Application Page 5)
Precertification Tonnage

Provide all requested information in the space provided. Attach supporting information required to participate in the import-export tax credit program, which shall be verified as factual by an independent certified public accountant or other third party approved by Louisiana Economic Development

- **Precertification tonnage:** Provide the number of total tons of qualified cargo owned by the international business, which were imported or exported to or from a manufacturing, fabrication, assembly, distribution, processing, or warehouse facility located in Louisiana, and which were so moved by way of an oceangoing vessel berthed at public port facilities in Louisiana during the 2013 calendar year
 - **Origination/Termination location:** Provide the physical address of the Louisiana origination and/or termination of the qualified cargo owned by the international business. (Attach additional sheet if multiple shipments originated/terminated from unique Louisiana locations)
 - **Louisiana Public Port Information:** List the name(s) of the Louisiana public port(s) through which the qualified cargo transferred en route to or from the Louisiana origination/termination location
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SECTION FOUR

(Application Page 6)
Qualified Cargo

Provide all requested information in the space provided. Attach supporting documentation required to participate in the import-export tax credit program, which shall be verified as factual by an independent certified public accountant or other third party approved by Louisiana Economic Development

- **Qualified Cargo:** Provide total volume of cargo from the prior calendar year of any breakbulk or containerized machinery, equipment, materials, products, or commodities owned by the international business which are imported or exported to or from a manufacturing, fabrication, assembly, distribution, processing, or warehouse facility located in Louisiana and which are so moved by way of an oceangoing vessel berthed at a public port facility
- **Breakbulk tonnage:** Indicate the number of qualified cargo tons that were shipped as breakbulk
- **Container tonnage:** Indicate the number of qualified cargo tons that were shipped via container
- **Calendar Year:** Provide the calendar year in which the qualified cargo was shipped and for which the application seeks the tax credit benefit
- **Origination/Termination location:** Provide the physical address of the Louisiana origination and/or termination of the qualified cargo owned by the international business. (Attach additional sheets if multiple shipments originated/terminated from unique Louisiana locations)
- **Louisiana Public Port Information:** List the name(s) of the Louisiana public port(s) through which the qualified cargo transferred en route to or from the Louisiana origination/termination location. (Attach additional sheet if multiple shipments transferred through more than one Louisiana public port)
- **Total Shipping Expenditures:** Provide the total amount of all shipping expenditures directly associated with qualified cargo through Louisiana public ports, and general freight charges, or a distribution of those expenditures across the following key shipping related categories: (1) International shipping, (2) water transportation, (3) truck transportation, (4) rail transportation, (5) warehousing and storage and (6) blast freezing
- **International Shipping Expenditures:** Provide the total amount of all international shipping expenditures directly associated with qualified cargo through Louisiana public ports. In addition to charges related to activities in international locations or on international waters, must include all Louisiana-specific charges for shipping between the Louisiana port and international locations including loading and unloading the international shipping vessel, bar pilot, river pilot, tugs, harbor fee, linement and dockage. This factor accommodates general freight charges for port-to-port shipments. **See note on the next page for door-to-door and door-to-port shipments.**

NOTE: In the event general freight charges are for door-to-door or door-to-port shipments, either apply the international shipping factor to the entire bill, or break out the Louisiana-specific charges for transportation between the Louisiana “end point” facility and the Louisiana port and apply the appropriate factor for each transportation industry to those charges accordingly. In the latter situation in which the Louisiana-specific charges can be broken out, the international shipping factor should only be applied to the remaining amount of general freight paid to cover expenditures incurred while the cargo is at the port and between the port and the international destination.

- **Water Transportation Expenditures:** Provide the total amount of all intra-state shipping by barge or other vessel expenditures directly associated with qualified cargo through Louisiana public ports
- **Truck Transportation Expenditures:** Provide the total amount of all intra-state transportation by road expenditures directly associated with qualified cargo through Louisiana public ports
- **Rail Transportation Expenditures:** Provide the total amount of all intra-state transportation by rail expenditures directly associated with qualified cargo through Louisiana public ports
- **Warehousing & Storage Expenditures:** Provide the total amount of all wharfage, stevedoring, drayage, warehousing, storage, other loading or unloading expenditures directly associated with qualified cargo through Louisiana public ports
- **Blast Freezing Expenditures:** Provide the total amount of all specific charges for freezing or other cold storage expenditures directly associated with qualified cargo through Louisiana public ports

SECTION FIVE

(Application Page 7)
Certification

Certification section should be read, dated, and signed by an authorized company official of the international business and of the investment company acknowledging the information provided in the application is true and correct.

CALCULATION EXAMPLE

Import - Export Tax
Credit Benefit
Calculation Example

Below is an example of the import-export tax credit benefit calculation based on calendar year 2013 pre-certified tonnage (P) and total application year – or tax year – qualified tonnage (T). The applicant is a new shipper and did not have any shipments in 2013, therefore the pre-certification tonnage is 0 and all 11,400 tons are eligible for the tax credit. Eligible tonnage (N) of 11,400 tons of cargo was moved via international shipping and truck shipping and was stored temporarily at the Louisiana port. The result is \$2.05 (F) per ton credit or total tax credit benefit of \$23,370.

Example of Ports of Louisiana Tax Credit Completed Application:

T - Tax Year Tonnage:		11,400		
P - Pre-Certification Tonnage:		0		
N - Eligible Tonnage: (T minus P)		11,400		
A Industry	B Expenditures	C Cost Per Ton <small>Divide B by T</small>	D Tax Factor	E Credit per Ton <small>Multiply C by D</small>
International Shipping	\$3,900,000	\$342.11	0.00213	\$0.73
Water Transportation			0.02546	
Truck Transportation	\$300,000	\$26.32	0.04388	\$1.15
Rail Transportation			0.03802	
Warehouse and Storage	\$45,000	\$3.95	0.042	\$0.17
Blast Freezing			0.0242	
F - Total Tax Credit per Ton: (Sum total of column E)				\$2.05
TOTAL TAX CREDIT <small>(if F < \$5.00, multiply N by F, otherwise multiply N by \$5.00)</small>				\$23,370

***Complete the calculation table on page 7 and submit this document within your completed application.**



Ports of LA Import – Export Credit Program

FOR OFFICE USE ONLY

DEPOSIT DATE

DEPOSITE #

CHECK #

CHECK AMOUNT

INITIALS

Mailing Address
P.O. Box 94185
Baton Rouge, LA 70804-9185

Physical Address
1051 North Third Street
Baton Rouge, LA 70802

Phone: 225.342.6442
Fax: 225.342.0142

TAX CREDIT PRELIMINARY CERTIFICATION APPLICATION

The Application and information submitted with it will become "public records" under the Louisiana Public Records Act, in Title 44 of the Louisiana Revised Statutes, except for those materials excluded by the said Act.

INTERNATIONAL BUSINESS INFORMATION

INTERNATIONAL BUSINESS NAME **INTERNATIONAL BUSINESS NAICS CODE**

INTERNATIONAL BUSINESS ADDRESS

CITY **STATE** **ZIP CODE**

PHONE NUMBER **EXT** **FAX NUMBER**

MAILING ADDRESS (IF DIFFERENT THAN INTERNATIONAL BUSINESS ADDRESS)

CITY **STATE** **ZIP CODE**

NAME AND POSITION OF COMPANY REPRESENTATIVE (MUST HAVE LEGAL AUTHORITY TO SIGN)

EMAIL ADDRESS OF CONTACT PERSON

Names of district legislators:

LA STATE REPRESENTATIVE **DISTRICT**

LA STATE SENATOR **DISTRICT**

US REPRESENTATIVE **DISTRICT**

US SENATOR **DISTRICT**

FED. TAX ID NUMBER **DEPT OF REV NUMBER**

If needed, attach additional pages which list the name(s) of stockholders, partners, or trust members who will be claiming the tax credit associated with this project. See page 1 of the instructions for further detail

OTHER CONTACT

If project is being handled by a third party, this section should be completed. A Disclosure Authorization must also be provided for this individual

CONTACT NAME **CONTACT TITLE**

CONTACT MAILING ADDRESS

CITY **STATE** **ZIP CODE**

PHONE NUMBER **EXT** **FAX NUMBER**

CONTACT EMAIL ADDRESS

PRECERTIFICATION TONNAGE

TOTAL TONS OF QUALIFIED CARGO

ORIGINATION LOCATION

NAME

ADDRESS

CITY **STATE** **ZIP CODE**

TERMINATION LOCATION

NAME

ADDRESS

CITY **STATE** **ZIP CODE**

LOUISIANA PUBLIC PORT INFORMATION

QUALIFIED CARGO

QUALIFIED CARGO (TOTAL VOLUME)

BREAKBULK TONNAGE

CONTAINER TONNAGE

CALENDAR YEAR

ORIGINATION LOCATION

NAME

ADDRESS

CITY

STATE

ZIP CODE

TERMINATION LOCATION

NAME

ADDRESS

CITY

STATE

ZIP CODE

LOUISIANA PUBLIC PORT INFORMATION

TOTAL SHIPPING EXPENDITURES

INTERNATIONAL SHIPPING EXPENDITURES

WATER TRANSPORTATION EXPENDITURES

TRUCK TRANSPORTATION EXPENDITURES

RAIL TRANSPORTATION EXPENDITURES

WAREHOUSING & STORAGE EXPENDITURES

BLAST FREEZING EXPENDITURES

CALCULATION TABLE

Submit this completed calculation table with your application.

T - Tax Year Tonnage:				
P - Pre-Certification Tonnage:				
N - Eligible Tonnage: (T minus P)				
A Industry	B Expenditures	C Cost Per Ton <small>Divide B by T</small>	D Tax Factor	E Credit per Ton <small>Multiply C by D</small>
International Shipping			0.00213	
Water Transportation			0.02546	
Truck Transportation			0.04388	
Rail Transportation			0.03802	
Warehouse and Storage			0.042	
Blast Freezing			0.0242	
F - Total Tax Credit per Ton: (Sum total of column E)				
TOTAL TAX CREDIT (if F < \$5.00, multiply N by F, otherwise multiply N by \$5.00)				

CERTIFICATION

I hereby certify that the information provided in this application is true and correct, and I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records and/or forfeiture of any tax credits approved under this program. Also, by signing this form, I certify under penalties of perjury that the Federal Tax ID and LA Department of Revenue Numbers listed above are accurate and that I am not and have not been notified by the IRS that I am subject to backup withholding. I understand that this Application and information submitted with it shall not be returnable to the Applicant.

Signature of International Business representative:

NAME

SIGNATURE

DATE