

TAX YEAR 2021**LOUISIANA SMALL TOWN HEALTH PROFESSIONAL TAX CREDIT APPLICATION**[LAC 61:I.1915](#)Louisiana [R.S. 47:297\(H\)](#)Amended 2017 Regular Session: [H.B. 427, ACT 342](#) of the 2017 Regular SessionAmended 2019 Regular Session: [S.B. 59](#) of the 2019 Regular Session**We encourage you to read all legislation related to this program.****What is the “Small Town Health Professional Tax Credit”?**

The Small Town Health Professionals credit allows for approved applications to receive a nonrefundable tax credit with no carryforward equal to the lesser of the tax due or thirty-six hundred dollars (\$3,600), unless subject to proration, for the tax period deemed eligible. In the event the taxpayer is subject to proration due to the credit cap provisions, the taxpayer shall only be eligible for a credit equal to the pro rata amount for the tax period deemed eligible.

When is the application period?

The application period for the 2021 tax year is September 1st through October 31st. Only applications received during this timeframe will be considered for eligibility. Applications may not be submitted and will not be accepted prior or subsequent to the application period. Applications will be approved as eligible for the credit on a **first-come, first-served basis** as **determined by the postmarked or received date** of a **completed** Louisiana Small Town Health Professional Credit Application. An application shall not be considered received until all information requested by the Department of Health has been submitted.

Why would there be a need for proration?

There is a limited amount of allowable tax credit. For each calendar year, the Department of Revenue shall not grant total credits in excess of one million five hundred thousand dollars. **Completed** applications will be reviewed by the date/time they were received.

How do I know if I qualify?

You must meet the criteria listed in numbers one-three below in order to be eligible. Additional information may be asked of you after you apply.

1. Do you possess a current license in Louisiana for the tax year applying for as a:

- Primary Care Physician
 - Family Practice (FP)
 - General Practice
 - Internal Medicine (IM)
 - Pediatrics (PD)
 - Obstetrics/Gynecology (OB/GYN)
- Primary Care Nurse Practitioner
 - Family Practice (FP)
 - General Practice
 - Internal Medicine (IM)
 - Pediatrics (PD)
 - Obstetrics/Gynecology (OB/GYN)
- Primary Care Physician Assistant
 - Family Practice (FP)
 - General Practice
 - Internal Medicine (IM)



- Pediatrics (PD)
 - Obstetrics/Gynecology (OB/GYN)
 - Dentist
 - Optometrist
2. Is your practice site in a rural area and in a Health Professional Shortage Area (HPSA) for your discipline?
- Click here to find out <https://www.ruralhealthinfo.org/am-i-rural>
 - Enter practice site address and click “Locate”.
 - Once your location appears on the map, click “Run Report”.
 - Look in the “Program Eligibility” section CMS for a **YES** in the “Rural” column.
 - Look in the “Shortage Designation” section to make sure your practice site does have a HPSA designation for your provider type.
- If your practice site meets both of these criteria, click “Save as PDF”. You will need to attach this report to your application. If you need step-by-step directions on how to run and save the report, email Yasmeen Mohammed at Yasmeen.mohammed@la.gov.
3. Does your practice accept:
- Primary Care Physician; Primary Care Nurse Practitioner; Primary Care Physician Assistant
- Medicaid **AND** Medicare
- Dentist; Optometrist
- Medicaid

How do I apply?

The preferred method using the on-line application <https://www.surveymonkey.com/r/taxcredit2021>
If you are unable to complete the application on-line, please email: Yasmeen.mohammed@la.gov.

What information is needed on the application?

Before beginning the on-line application, have available:

- Last 4 digits of your Social Security Number
- Scanned copy of your current medical license
- License Number
- NPI Number
- Medicaid/Medicare Numbers
- Saved “Am I Rural” report (#2 below)
- Patient Information
 - Total # of Medicaid Patients personally seen in 2020
 - Total # of Medicare Patients personally seen in 2020

Do I have to reapply annually?

Yes.

When will I receive notice that I have met the qualifications?

No later than December 31 of each calendar year, the Department of Health shall issue a tax certificate letter to the taxpayer notifying the taxpayer as to whether the application has been approved or denied. If approved, the tax certificate letter shall notify the taxpayer of the maximum amount eligible, the taxable period against which the nonrefundable credit may be used, and the time period during which the credit must be claimed. If denied, the letter shall so provide the reasons for denial.

Do I have to submit my health professional license for the requested tax year?



Yes. Your application is NOT considered complete and will not be date/time stamped if any information is missing.

I applied for the Small town tax credit by filling out an application on-line. Is this the only application I need to fill out for the program?

Yes, this is the only application that you need to fill out, but make sure to fill out application completely. Applications submitted but are not complete will not be reviewed/considered for the tax credit.

How many years am I eligible to receive the Tax Credit?

No taxpayer shall receive the credit for more than five years.

Who can I contact if I have additional questions?

Yasmeen Mohammed Yasmeen.mohammed@la.gov.