

STATE OF LOUISIANA

Refundable Income Tax Credit for Electric Vehicle Purchase

Short Description: Income tax credit of 50% of the incremental cost of an electric vehicle or an electric vehicle charging station.

Beneficiary: Purchaser of a qualified electric vehicle charger or an electric vehicle registered in the State of Louisiana

Type of Incentive: Refundable income tax credit

Effective Dates: Current benefit, no sunset date

Value of Benefit: Income tax credit worth 50% of the incremental cost of purchasing original equipment manufactured Electric Vehicle, and 50% of the cost of an electric vehicle fueling station. The credit is claimed on Louisiana Form IT-540, Schedule F, "Other Refundable Tax Credits." The amount is then transferred to line 23 of Form IT-540.

Full Description:

The state of Louisiana offers an income tax credit worth 50% of the incremental cost of purchasing original equipment manufactured Electric Vehicle, and 50% of the cost of constructing an electric vehicle fueling station (47-6035(C)). Only vehicles registered in Louisiana may receive the tax credit. A taxpayer may instead take a tax credit worth 10% of the cost of the motor vehicle or up to \$3,000, whichever is less, if they are unable to otherwise determine the proper amount in the motor vehicle (47-6035(D)). In no situation will this credit be applicable if credit has been previously claimed on the property. The amount of the credit that exceeds the income tax liability is refundable in the current taxable year.

For purposes of this credit, cost of qualified clean burning motor vehicle property means (47-6035(2)):

*The cost to the owner of a new motor vehicle purchased at retail originally equipped to be propelled by an alternative fuel for the cost of that portion of the motor vehicle which is attributable to the storage of the alternative fuel, the delivery of the alternative fuel to the engine of the motor vehicle, and the exhaust of gases from combustion of the alternative fuel, provided the motor vehicle is registered in this state.

*The cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel, provided the property is installed and located in this state and no credit has been previously claimed on the cost of such property.

State Statutory references:

- Louisiana Statute 47-6035 (reproduced below)
 - <http://www.legis.state.la.us/lss/lss.asp?doc=672160>

Other Link(s):

- <http://www.afdc.energy.gov/afdc/laws/law/LA/6603> (AFDC website)

§6035. Tax credit for conversion of vehicles to alternative fuel usage

A. The intent of this Section is to provide an incentive to persons or corporations to invest in qualified clean-burning motor vehicle fuel property. Any person or corporation purchasing such property as specified in this Section shall be allowed a credit against income tax liability as determined pursuant to Subsection C of this Section.

B. As used in this Section, the following words and phrases shall have the meaning ascribed to them in this Subsection unless the context clearly indicates otherwise:

(1) "Alternative fuel" means a fuel which results in emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any combination of these which are comparably lower than emissions from gasoline or diesel and which meets or exceeds federal clean air standards, including but not limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas, biofuel, biodiesel, methanol, ethanol, and electricity.

(2) "Cost of qualified clean-burning motor vehicle fuel property" shall mean any of the following:

(a) The retail cost paid by the owner of a motor vehicle for the purchase and installation by a technician of qualified clean-burning motor vehicle fuel property certified by the United States Environmental Protection Agency to modify a motor vehicle which is propelled by gasoline or diesel so that the motor vehicle may be propelled by an alternative fuel, provided the motor vehicle is registered in this state.

(b) The cost to the owner of a new motor vehicle purchased at retail originally equipped to be propelled by an alternative fuel for the cost of that portion of the motor vehicle which is attributable to the storage of the alternative fuel, the delivery of the alternative fuel to the engine of the motor vehicle, and the exhaust of gases from combustion of the alternative fuel, provided the motor vehicle is registered in this state.

(c) The cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel, including compression equipment, storage tanks, and dispensing units for alternative fuel at the point where the fuel is delivered, provided the property is installed and located in this state and no credit has been previously claimed on the cost of such property. The cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel shall not include costs associated with exploration and development activities necessary for severing natural resources from the soil or ground.

(3) "Qualified clean-burning motor vehicle fuel property" shall mean equipment necessary for a motor vehicle to operate on an alternative fuel and shall not include equipment necessary for operation of a motor vehicle on gasoline or diesel.

C. The credit provided for in Subsection A of this Section shall be allowed against individual or corporate income tax for the taxable period in which the property is purchased and installed, if applicable, and shall be equal to fifty percent of the cost of the qualified clean-burning motor vehicle fuel property.

D. In cases where no previous credit has been claimed pursuant to Subsection C of this Section for the cost of qualified clean-burning motor vehicle fuel property in a new motor vehicle purchased by a taxpayer with qualified clean-burning motor vehicle fuel property installed by the vehicle's manufacturer and the taxpayer is unable to, or elects not to determine the exact cost which is attributable to such property, the taxpayer may claim a credit against individual or corporate income tax for the taxable period in which the motor vehicle is purchased equal to ten percent of the cost of the motor vehicle or three thousand dollars, whichever is less, provided the motor vehicle is registered in this state.

E. If the tax credit allowed pursuant to the provisions of this Section exceeds the amount of income taxes due or if the taxpayer owes no state income taxes, any excess of the tax credit over the income tax liability against which the credit can be applied shall constitute an overpayment, as defined

in R.S. 47:1621(A), and the secretary shall make a refund of the overpayment from the current collections of the taxes imposed by Chapter 1 of Subtitle II of this Title, as amended. The right to a refund of any overpayment shall not be subject to the requirements of R.S. 47:1621(B).

F. A husband and wife who file separate returns for a taxable year in which they could have filed a joint return may each claim only one-half of the tax credit that would have been allowed for a joint return.

G. The secretary of the Department of Revenue in consultation with the secretary of the Department of Natural Resources shall promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of this Section.

Acts 2009, No. 469, §1, eff. July 9, 2009, applicable to amounts paid after Jan. 1, 2009.

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Louisiana Revenue Information Bulletin 12/17/2009 No. 09-029,

Date Issued: 12/17/2009

Tax Type(s): Corporate Income Tax, Personal Income Tax

Tax Credit for Conversion of Vehicles to Alternative Fuel Usage

Act 469 of the Regular Session of the 2009 Louisiana Legislature repeals La. R.S. 47:38 and 47:287.757 which provided nonrefundable credits against income tax for the conversion of a vehicle to an alternative fuel source and enacted La. R.S. 47:6035 to provide for a refundable income tax credit as an incentive to invest in a qualified motor vehicle fuel property. For the purpose of the new credit, "alternative fuels" are low-emission fuels that include but are not limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas, biofuel, biodiesel, methanol, ethanol, and electricity. The credit is equal to 50 percent of the cost of the qualified clean-burning motor vehicle fuel property that has been purchased and installed.

The Act provides that the cost of qualified clean-burning motor vehicle fuel property means any of the following:

- 1) The retail cost for the purchase and the installation of a clean-burning motor vehicle fuel property by a technician to modify a motor vehicle which is propelled by gasoline or diesel.
- 2) The cost to the owner of a new motor vehicle, originally equipped to be propelled by an alternative fuel and registered in this state, for that portion of the vehicle that is used for the storage of the alternative fuel, for that portion of the vehicle that delivers the alternative fuel to the engine of the motor vehicle, and for that portion of the vehicle that expels gases from combustion through the exhaust system.
- 3) The cost of property located in Louisiana enabling the delivery of an alternative fuel to the fuel tank of motor vehicles. Such property includes compression equipment, storage tanks, and dispensing units where alternative fuels are delivered and does not include cost associated with the exploration and development activities necessary for severing natural resources from the soil or ground. No credit can be allowed for property on which a credit has been previously claimed.

If the taxpayer is unable to determine the exact cost attributable to the qualified clean-burning motor vehicle fuel property or elects not to determine the exact cost attributable to the qualified clean-burning motor vehicle fuel property, a credit equal to 10% of the cost of the motor vehicle registered in this state or \$3,000, whichever is less, may be claimed.

The owner or operator of any vehicle that is propelled by an engine or motor that is capable of using liquefied natural gas, liquefied petroleum gas, or compressed natural gas as a fuel and that operates on the highway, must apply for and be issued a special fuel decal in conformance with R.S. 47:818.104 .

Cynthia Bridges

Secretary

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END OF DOCUMENT -

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PLEASE PAPERCLIP W-2S AND SCHEDULES

For name change, mark box.

IT-540

2009 LOUISIANA RESIDENT

IMPORTANT!

You must print your SSN below in the same order as shown on your federal return.

For decedent filing, mark box.

Your first name	Init.	Last name	Suffix
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your Social Security Number

Spouse decedent, mark box.

If joint return, spouse's name	Init.	Last name	Suffix
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Spouse's Social Security Number

For address change, mark box.

Present home address (number and street including apartment number or rural route)

Area code and daytime telephone number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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For amended return, mark box.

City, town, or APO	State	ZIP
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FILING STATUS: Print the appropriate number in the filing status box. It must agree with your federal return.

- Print a "1" in box if **single**.
- Print a "2" in box if **married filing jointly**.
- Print a "3" in box if **married filing separately**.
- Print a "4" in box if **head of household**. *
- Print a "5" in box if **qualifying widow**.

6 EXEMPTIONS:

- 6A Yourself 65 or older Blind Qualifying Widow
- 6B Spouse 65 or older Blind

Total of 6A & 6B

* If the qualifying person is not your dependent, print name here. _____

6C DEPENDENTS – Print dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Print the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here.

6C

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D

If you are not required to file a federal return, indicate wages here. , .

Mark this box and enter zero "0" on Line 16.

7 FEDERAL ADJUSTED GROSS INCOME – Print the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. If Louisiana Schedule E is used, print the amount from Line 5C. Mark the box showing Schedule E was used. If your Federal Adjusted Gross Income is less than zero, print "0."

From Louisiana Schedule E, attached

7 , , .

If you did not itemize your deductions on your federal return, leave Lines 8A, 8B and 8C blank and go to Line 9.

8A FEDERAL ITEMIZED DEDUCTIONS – Leave blank if you did not itemize. If you did itemize, print the amount of your federal itemized deductions from Federal Form 1040, Schedule A, Line 29.

8A , , .

8B FEDERAL STANDARD DEDUCTION – Leave blank if you did not itemize. If you did itemize and your filing status is 1 or 3, print \$5,700; 2 or 5, print \$11,400; or 4, print \$8,350.

8B , , .

8C EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A and print the result. Leave blank if you did not itemize.

8C , , .

9 FEDERAL INCOME TAX – See instructions, page 19. If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H on page 25.

9 , , .

10 YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, print "0." Use this figure to find your tax in the tax tables.

10 , , .

11 YOUR LOUISIANA INCOME TAX – Print the amount from the tax table that corresponds with your filing status.

11 , , .



FOR OFFICE USE ONLY

Field Flag

SPEC CODE

60111

66 12312009

WEB

6011

2009 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 50 percent of the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, print "home-schooled." Print an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Student – Print the result or \$5,000 whichever is less.						

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Print the Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Print the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Print the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$



SCHEDULE F – 2009 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 23.*

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** , .

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. *See instructions beginning on page 23.*

Credit Description	Code	Amount Credit Claimed
2	<input type="text"/> <input type="text"/> F	2 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	<input type="text"/> <input type="text"/> F	3 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	<input type="text"/> <input type="text"/> F	4 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5	<input type="text"/> <input type="text"/> F	5 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6	<input type="text"/> <input type="text"/> F	6 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 23.		7 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Urban Revitalization	56F	Musical and Theatrical Productions	62F				

SCHEDULE H – 2009 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55. <i>See instructions, page 25.</i>	1 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	Print the amount of federal disaster credits allowed by IRS. <i>See instructions, page 25.</i>	2 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased.	3 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>



ATTACH TO RETURN IF COMPLETED.

Print your Social Security Number. 

SCHEDULE G – 2009 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – Complete this part only if you paid income tax liabilities to other states and you were a resident of Louisiana. See instructions, page 25. A copy of the return filed with the other states must be submitted with this schedule. Print the amount of the income tax liability paid to other states. Round to the nearest dollar.

1 , , .

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 25 for definitions of these disabilities.

	Deaf	Loss of Limb	Mentally incapacitated	Blind
2A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* List dependent names here. >

2D Print the total number of qualifying individuals. Only one credit is allowed per person. 2D

2E Multiply Line 2D by \$100 and print the result. 2E , , .

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 25. 3A , .

3B Multiply Line 3A by 40 percent and print the result. Round to the nearest dollar. 3B , .

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Print the amount of eligible federal credits. See instructions, page 25. 4A , , .

4B Multiply Line 4A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25. 4B .

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 26.

Credit Description	Credit Code	Amount of Credit Claimed
5	<input type="text"/> <input type="text"/> <input type="text"/>	5 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
6	<input type="text"/> <input type="text"/> <input type="text"/>	6 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
7	<input type="text"/> <input type="text"/> <input type="text"/>	7 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
8	<input type="text"/> <input type="text"/> <input type="text"/>	8 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
9	<input type="text"/> <input type="text"/> <input type="text"/>	9 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
10	<input type="text"/> <input type="text"/> <input type="text"/>	10 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
11 OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14.	<input type="text"/> <input type="text"/> <input type="text"/>	11 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Other	199	Neighborhood Assistance	230	Capital Company	257
Commercial Fishing	105	Atchafalaya Trace	200	Cane River Heritage	232	LCDFI	258
Family Responsibility	110	Organ Donation	202	LA Community Economic Dev.	234	New Markets	259
Small Town Doctor/Dentist	115	Household Expense for Physically and Mentally Incapable Persons	204	Apprenticeship	236	Brownfields Investor	260
Bone Marrow	120	Previously Unemployed	208	Ports of Louisiana Investor	238	Motion Picture Infrastructure	261
Law Enforcement Education	125	Recycling Credit	210	Ports of Louisiana Import Export Cargo	240	Other	299
First Time Drug Offenders	130	Basic Skills Training	212	Motion Picture Investment	251	Biomed/University Research	300
Bulletproof Vest	135	Dedicated Research	220	Research and Development	252	Tax Equalization	305
Nonviolent Offenders	140	New Jobs Credit	224	Historic Structures	253	Manufacturing Establishments	310
Qualified Playgrounds	150	Refunds by Utilities	226	Digital Interactive Media	254	Enterprise Zone	315
Debt Issuance	155	Eligible Re-entrants	228	Motion Picture Resident	256	Other	399
Donations of Materials, Equipment, Advisors, Instructors	175						



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