

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. A corporation or nontaxable entity may file this form to claim its refund of the Louisiana Citizens Property Insurance Corporation assessment(s) that was paid during calendar year 2017. Nontaxable entities include organizations described in either sections 401(a) or 501 of the Internal Revenue Code such as churches, not-for-profit hospitals, charities, community foundations, as well as public entities such as municipalities and school boards. The claim for refund is limited only to the amount of the insurance assessment paid as a result of the additional assessments for Louisiana Citizens Property Insurance Corporation. The amount that is claimed for refund **may not include premium taxes paid.**
2. Enter 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 enter your numbers **inside the boxes** like this:

1	2	3	4	5	6	7	.	00
---	---	---	---	---	---	---	---	----
5. All numbers should be rounded to the nearest dollar.
6. Numbers should NOT be entered over the pre-entered zeros, in the boxes on the far right, which are used to designate cents (.00).
7. If the corporation or nontaxable entity is filing an amended return, mark an "X" in the "Amended Return" box.
8. Failure to attach the Insurance Declaration Page may result in the Request for Refund form being returned to you.

Name, address, and Revenue Account Number – Enter the corporation's or nontaxable entity's legal name, address, and Revenue Account Number in the space provided. If the corporation or nontaxable entity does not have a Louisiana Revenue Account Number, mark the box below the account number field.

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 the 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. The total assessment paid 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.**

- Enter the address of the property, the insurance company's name, and the policy number in the spaces provided. Enter the amount of the paid assessment in the appropriate boxes.
- **Does the corporation or nontaxable entity own more than one property that incurred an assessment?**
If the corporation or nontaxable entity had more than one property during 2017 that incurred an assessment, prepare and attach Form R-INS Supplement. For more than four properties, use additional R-INS Supplement forms. Please attach the Declaration Page for each property listed. Add all of the assessments that appear on the R-INS Supplement Form, and enter the total on Line 1.

9. Sign and date the return. Mail to: Louisiana Department of Revenue
P. O. Box 3576
Baton Rouge, LA 70821-3576