

Licensing Board for Contractors

2525 Quail Drive, Baton Rouge, LA 70808
(225) 765-2301 • www.lslbc.louisiana.gov

Licenses contractors or builders constructing commercial roads or buildings costing \$50,000 or more. Licenses hazardous waste contractors with contracts of \$1 or more.

Louisiana Workforce Commission, Employer Status Unit

1001 North 23rd Street, Baton Rouge, LA 70804.
(225) 342-2944 • www.laworks.net

Regulates employment agencies, worker's compensation, and unemployment insurance benefits.

Department of Environmental Quality

602 North 5th St., Baton Rouge, LA 70802
(225) 219-5337 • www.deq.louisiana.gov

Regulates pollution control and issues permits to any business that emits particles or gasses into the air, water, or land.

Office of Motor Vehicles

Department of Public Safety

7979 Independence Blvd., Baton Rouge, LA 70806
(877) 368-5463 • www.omv.state.la.us

Licenses motor vehicle dealers; collects taxes on the sale, use, and rental of motor vehicles and mobile homes.

Department of Transportation and Development

1201 Capitol Access Rd., Baton Rouge, LA 70802
(225) 379-1100 • www.dotd.louisiana.gov

Regulates the use of state highways and are as adjacent to them; issues licenses for construction in these areas.

IV. LOUISIANA DEPARTMENT of REVENUE CONTACT INFORMATION

MAIN OFFICE

617 North Third Street
Baton Rouge, LA 70802-5428

Department Information.....	(225) 219-2112
Taxpayer Services – New Businesses	(225) 219-7318
Corporate Income and Franchise Taxes	(225) 219-0067
Excise Taxes.....	(225) 219-7656
Personal Income Tax.....	(225) 219-0102
Sales Tax.....	(225) 219-7356
Severance Tax	(225) 219-7656
Tax Forms	(225) 219-2113
Withholding	(225) 219-0102

DEPARTMENT of REVENUE REGIONAL OFFICES

Alexandria
Room B-100
900 Murray St.
Alexandria, LA 71301
(318) 487-5333

Monroe
Room 105
122 St. John St.
Monroe, LA 71201
(318) 362-3151

Lafayette
Brandywine III, Suite 150
825 Kaliste Saloom Rd.
Lafayette, LA 70508
(337) 262-5455

New Orleans
Suite 2100
1555 Poydras St.
New Orleans, LA 70112
(504) 568-5233

Lake Charles
Suite 1550
One Lakeshore Dr.
Lake Charles, LA 70601
(337) 491-2504

Shreveport
1525 Fairfield Ave.
Shreveport, LA 71101
(318) 676-7505

Thibodaux
1418 Tiger Dr.
Thibodaux, LA 70301
(985) 447-0976

DISTRICT OFFICES

Dallas, Texas
Suite 315-LB#15
4100 Spring Valley Rd.
Dallas, TX 75244
(972) 701-9682

Houston, Texas
Suite 325
5177 Richmond Ave.
Houston, TX 77056
(713) 629-8335



LDR

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Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201
www.revenue.louisiana.gov

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New Business Guide

LOUISIANA DEPARTMENT of REVENUE

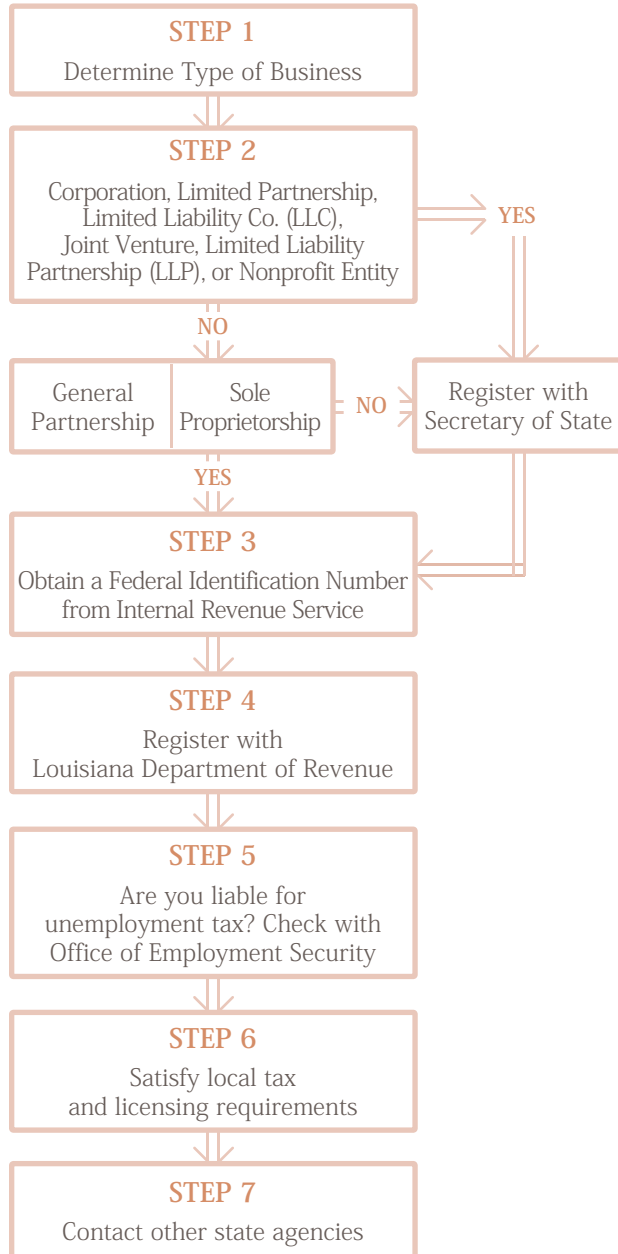
September 2008



I. INTRODUCTION

New businesses operating in Louisiana are required to register with several state and local agencies. The Department of Revenue has designed this brochure to help guide you through this process.

II. FLOW CHART of REGISTRATION PROCESS



III. STEPS for REGISTERING a NEW BUSINESS

STEP 1:

Determine your Business Entity Type.

- Sole Proprietorship
- General Partnership
- Limited Partnership
- Limited Liability Company (LLC)
- Corporation
- Other (e.g., Joint Venture, Limited Liability Partnership (LLP), Nonprofit Entity)

STEP 2:

Register with the Louisiana Secretary of State, Commercial Division, if applicable. (See chart.)

If you are a sole proprietor or a general partnership, skip this step and go to Step 3. A general partnership is defined as an entity involving more than one individual owner, and each general partner is liable for all the debts of the partnership. If your business is not a sole proprietorship or a general partnership, contact the Secretary of State at (225) 925-4704, 8585 Archives Avenue, Baton Rouge, LA 70809, or go to their website at www.sos.louisiana.gov for more information.

STEP 3:

Determine if you are required to obtain a Federal Employer Identification Number (FEIN).

You are required to obtain an FEIN, also known as a Federal Tax Identification Number, if you meet any of the following conditions:

- Your business has at least one employee.
- You operate your business as a partnership or a corporation.
- You file federal Employment or Excise returns.
- You withhold taxes on income, other than wages, paid to a nonresident alien.
- Your business is a limited partnership, joint venture, limited liability company (LLC), limited liability partnership (LLP), a nonprofit entity, a farmer's cooperative, or a trust.
- Your banking institution requires a Federal Tax Identification Number to open an account.

STEP 4:

Determine if you are liable for Louisiana Department of Revenue taxes.

Contact the Taxpayer Services Division at (225) 219-7318 or the Department of Revenue's web site at www.revenue.louisiana.gov for information and to register online. Additional information may also be obtained from any of the regional or district offices listed on the back of this brochure.

STEP 5:

Determine if you are liable for unemployment tax.

You must obtain an application form for your Unemployment Insurance Tax Number. This form, called a Status Report, is available from the Louisiana Department of Labor, Office of Employment Security. Complete this form and return it to the Office of Employment Security to determine if you are responsible for unemployment tax. If you have any questions about your liability, contact the Louisiana Workforce Commission, Employer Status Unit, 1001 North 23rd Street, Baton Rouge, LA 70804. (225) 342-2944 • www.laworks.net

STEP 6:

Determine if you are liable for local government taxes.

Regardless of the type of business, one or more local licenses may be needed. You must contact your local tax collecting authority to determine which licenses you may need. For local sales tax offices and tax rates go the Louisiana Association of Tax Administrators's website: www.laota.com.

STEP 7:

Contact other state agencies to determine which licenses or permits apply.

You may need to contact other state agencies and boards. Information on permits, registrations, or license requirements may be obtained from the Secretary of State, *Geauxbiz*, 8585 Archives Avenue, Baton Rouge, LA 70809, (225) 362-5193. • www.geauxbiz.com

Listed below are state agencies that administer particular licenses, permits, or have registration requirements for various occupations and business activities in Louisiana. This is not an all-inclusive list.

Department of Agriculture and Forestry

5825 Florida Boulevard, Baton Rouge, LA 70806
(225) 922-1234 • www.ldaf.state.la.us

Regulates anyone involved in the production, marketing, or distribution of agricultural or food products, and registers every pesticide manufactured, distributed, sold, offered for sale, used or offered for use in Louisiana.

Alcohol and Tobacco Control, Department of Revenue

8549 United Plaza Boulevard
Baton Rouge, LA 70809, (225) 925-4041
www.atc.revenue.state.louisiana.gov

Regulates businesses involved in the production, distribution, storage, transportation, and/or sale of alcoholic beverages.