

## 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 Workforce Commission, 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.

1-866-783-5567 • [www.laworks.net](http://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 visit the Louisiana Association of Tax Administrator's website: [www.laota.com](http://www.laota.com).

## VISIT LDR ONLINE

[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

Louisiana File Online • Parish E-File  
Louisiana Taxpayer Access Point (LaTAP) • LaWage

### Business taxpayer assistance is available at LDR Headquarters:

Louisiana Department of Revenue

617 North Third Street  
Baton Rouge, LA 70802-5428

Post Office Box 201  
70821-0201

225.219.7462



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# New Business Guide

LOUISIANA  
DEPARTMENT  
of REVENUE

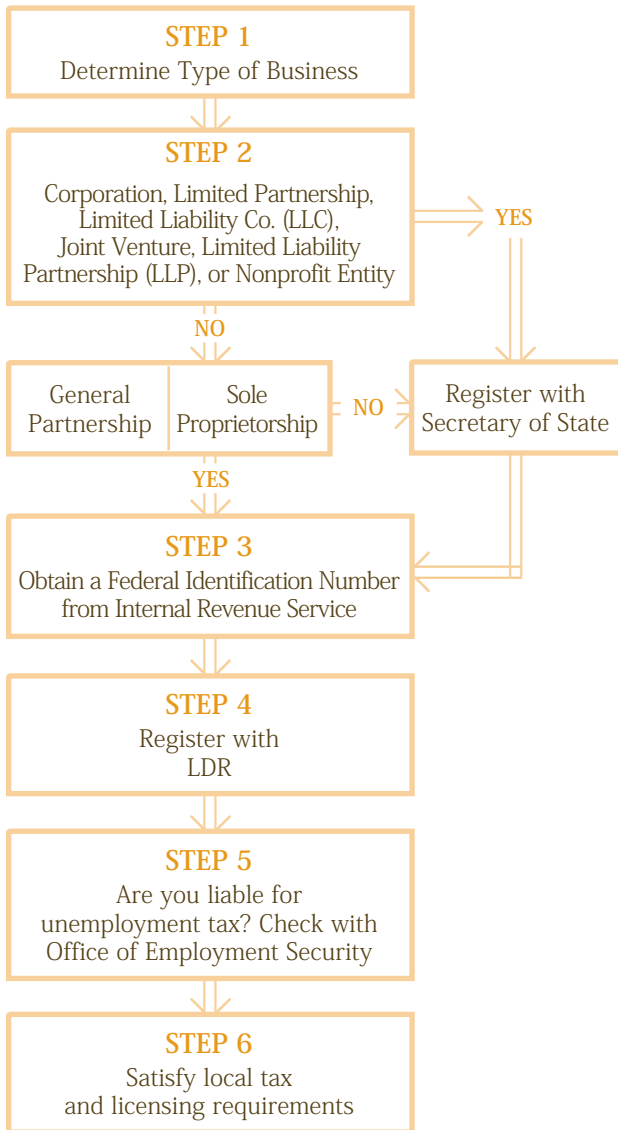
October 2011



## I. INTRODUCTION

The Louisiana Department of Revenue (LDR) designed this brochure to help guide new businesses through the process of registering with the state.

## 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 visit their website at [www.sos.louisiana.gov](http://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 tax 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.**

Visit the LDR's web site at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for information and to register online.