



**Direct Marketer Sales Tax Return**  
Electronic Filing Instructions

**For questions about this form, please contact:**  
Louisiana Department of Revenue  
Phone: (855) 307-3893  
Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov)

**FOR FILING PERIODS BEGINNING JANUARY 2025**  
**GENERAL INSTRUCTIONS**

1. Form R-1031E, *Direct Marketer Sales Tax Return*, may only be used by a seller who meets the requirements of La. R.S. 47:302(K)(5).
2. Amounts on the return should be rounded to the nearest dollar.
3. Returns are due on or before the 20th day of the month following the month in which the sale was made. If the return is filed late or tax is paid late, a delinquent penalty is due at the rate of 5% of the tax due for each month or fraction of a month, up to a maximum of 25% of the tax due. Refer to Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*, for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).
4. U.S. NAICS Code: The Louisiana Department of Revenue ("LDR") is assigning business codes to sales tax accounts based upon the North American Industry Classification System (NAICS). If your sales tax account currently does not have a NAICS code assigned to it, please include this information on your return. NAICS codes may be found on your federal corporate income tax return or on the U.S. Census Bureau's webpage at [www.census.gov](http://www.census.gov).
5. If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be provided; otherwise, the Federal Employer Identification Number (FEIN) or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

**ELECTRONIC DIRECT MARKETER SALES TAX RETURN - SPECIFIC INSTRUCTIONS**

**Line 1** - Enter gross sales of tangible personal property sold and shipped to customers in Louisiana.

**Line 2(a)** - Enter the gross receipts billed for the lease or rental of tangible personal property shipped to customers in Louisiana.

**Line 2(b)** - Beginning January 1, 2025, enter the gross receipts from taxable services defined in La. R.S. 47:301(14) and provided for in La. R.S. 47:301.3. The following services subject to state sales tax should be reported on this line: printing and related services; providing of prewritten computer software access services; and providing of information services. Sales of prepaid phone cards must be reported on Line 1. Additional information regarding the taxation of these transactions can be found at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 2(c)** - Beginning January 1, 2025, enter gross receipts from taxable digital products as provided for in Act 10 of the 2024 Third Extraordinary Session of the 2024 of the Louisiana Legislature. Digital products are products that are transferred electronically and include digital audiovisual works; digital audio works; digital books; digital codes; digital applications and games; and digital periodicals and discussion forums. Additional information regarding the taxation of these transactions can be found at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 2** - Total: Add Lines 2(a), 2(b), and 2(c).

**Line 3** - Total: Add Lines 1 and 2.

**Line 4** - Allowable Deductions: If you are reporting allowable deductions, be sure to complete Schedule A, Lines 14 through 25. Enter the amount of allowable deductions from Line 25.

**Line 5** - Taxable Amount: Subtract Line 4 from Line 3 and enter on Line 5.

**Line 6** - Amount Taxable: Multiply Line 5 by 9%.

**Line 7** - Excess Tax Collected: The sales tax is rounded to the nearest dollar. In cases when the sum of all the individual sales taxes collected exceeds 9% of the taxable amount reported on Line 5, the excess amount must be reported on this line.

**Line 8** - Total: Add Lines 6 and 7.

**ELECTRONIC DIRECT MARKETER SALES TAX RETURN - SPECIFIC INSTRUCTIONS** *(continued)*

**Line 9** - To compute vendor's compensation, multiply the amount shown on Line 8 by 0.933%. La. R.S. 47:306(A)(3)(a) allows dealers to deduct and retain 1.05% of the total amount of sales and use tax due for the purpose of compensating the dealer for accurate and timely reporting. La. R.S. 47:306(A)(3)(a) imposes two restrictions on the State of Louisiana's vendor's compensation. Under one restriction, the sales tax imposed pursuant to La. R.S. 47:321.1 is not eligible for vendor's compensation. The 0.933% rate is the mathematical equivalent of 8 cents out of 9 cents (8/9) of the 1.05% vendor's compensation. The second restriction limits the State of Louisiana's vendor's compensation to \$750 per Louisiana dealer per calendar month beginning January 1, 2025. This compensation is allowed only if the return is timely filed and paid. See Revenue Information Bulletin No. 25-006.

Vendor's compensation as provided by La. R.S. 47:306(A)(3)(a) is allowed only when the dealer remits all sales tax as shown due on the return. Partial vendor's compensation for a partial payment of sales tax due is not allowed.

**Line 10** - Net Tax Due: Subtract Line 9 from Line 8.

**Line 10(a)** - Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on Lines 26(a) and 26(b) and entering the total of those donations on Lines 26 and 10(a). Donations can be made by 1) contributing all or any portion of the vendor's compensation listed on Line 9 or 2) paying an amount in addition to the net tax due on Line 10 of this return. The amount entered on Line 10(a) must equal Line 26.

**Line 11** - Penalty: A return becomes delinquent on the day after the due date as discussed in the General Instructions above. If the return is filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due, on Line 10 is due.

**Line 12** - Interest: If the remittance is made after the due date, multiply Line 8 by the applicable interest rate. Refer to Form R-1111 for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 13** - Total Due: Enter the sum of Line 10, 10(a), 11, and 12. You can pay your Louisiana Sales Tax at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). You can also pay by credit card over the internet or by phone. Visit [www.acipayonline.com](http://www.acipayonline.com) or call 1-800-2PAYTAX (1-800-272-9829).

**INSTRUCTIONS FOR ALLOWABLE DEDUCTIONS - SCHEDULE A**

**NOTE** – *Instructions for Lines 14 through 26: Enter the sales amounts for the reporting period in the spaces provided in the total sales column. Multiply these sales amounts by the percent factor appearing in the middle column and enter the result in the Sales Deduction space appearing in the right-hand column. The sales amount must also be included on Line 1 or 2 for allowable deductions claimed on Schedule A.*

**Line 14** - Beginning January 1, 2025, report the first \$150,000 of the sales price of farm equipment as provided for in Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Farm equipment includes rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybaylers, attachments, sprayers, clippers, cultivators, discs, plows, spreaders, irrigation wells, drives, motors, and polyroll tubing. You must qualify as a commercial farmer under La. R.S. 47:301(28)(a), and you must have the approved Form R-1091, *Commercial Farmer Certification*. Forms R-1091 and R-1060, *Agricultural Machinery and Equipment*, must be supplied to the vendor. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.

**Line 15** - Beginning January 1, 2025, report the sales of materials and services involved in lump sum, unit price, fixed fee, or guaranteed maximum price construction contracts entered into prior to and within 90 days of the forty-five hundredths of one percent (.55%) additional state sales tax levied under La. R.S. 47:321.1. Form R-1074, *Contracts Prior To and Within 90 Days of Tax Levy*, must be supplied to the vendor. Contractors must apply for an exemption certificate by completing Form R-1075, *Application to Utilize Revised Statute 47:305.11 for Contracts Prior To and Within 90 Days of Tax Levy*.

**Line 16** - Beginning January 1, 2025, sales of insulin without a prescription are subject to 2% state sales tax. An exemption certificate is not required to claim this exemption. (Prescription drugs are exempt per Article VII, Section 2.2 of the Louisiana Constitution. Report sales of insulin with a prescription on Line 19.)

**Line 17** - Enter sales of agricultural fencing materials to commercial farmers as provided in La. R.S. 47:305.3(B)(3)(b). You must qualify as a commercial farmer under La. R.S. 47:301(28)(a), and you must have the approved Form R-1091, *Commercial Farmer Certification*. Form R-1091 and R-1007, *Farm-Related Products*, must be supplied to the vendor. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.

**Line 18** - Enter sales to agencies, branches, or instrumentalities of the U.S. Government, State of Louisiana, or any political subdivision of Louisiana. U.S. governmental agencies located in Louisiana must supply documentation of its exempt status to the vendor. In order

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**INSTRUCTIONS FOR ALLOWABLE DEDUCTIONS - SCHEDULE A (continued)**


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for transactions with the State of Louisiana and its political subdivision to be exempted, Form R-1056, *Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by a Political Subdivision of the State of Louisiana*, or Form R-1356L, *Sales Tax Exemption for Purchases by the Federal Government*, must be supplied to the vendor.

**Line 19** - Enter sales of prescription drugs. All drugs must be prescribed by a physician and used exclusively for the treatment of diseases.

**Line 20** - Enter sales of food items for further preparation and consumption in the home. Qualifying items include, but are not limited to, meats, pastries, cookies, candy, flour, spices, coffee, rice, and pasta. Gift packages of food items that include non-food items of tangible personal property are not eligible for the deduction. These items include re-usable baskets and similar containers, serving trays, cups, and souvenirs.

**Line 21** - The gross sales of tangible personal property for resale are exempt from the payment of sales tax, provided the purchaser furnishes a valid Form R-1064, *Louisiana Resale Certificate*, indicating that the purchaser is entitled to purchase tax-free for resale purposes. Vendors may verify Louisiana resale certificates on the LDR website at <https://www.revenue.louisiana.gov/SalesTax/ResaleCertificate>.

**Line 22** - Enter the sale, importation, lease, or rental of manufacturing machinery and equipment by a qualifying manufacturer, as defined by La. R.S. 47:305.5(A)(2). In order for the transaction to be exempted, Form R-1071, *Manufacturer's Exemption Certificate*, is required from the purchaser. The first \$150,000 of qualifying farm equipment and other farm implements should be reported on Line 14.

**Line 23** - Enter sales of tangible personal property sold to lease/rental dealers for lease or rental in arm's length transactions. Lease/rental dealers must claim an exemption using Form R-1344, *Purchases of Tangible Personal Property for Rent or Lease, Other than Motor Vehicles Sales Tax Exemption Certificate*, and must be registered to collect and remit sales taxes on all rental receipts. Sales to dealers who furnish an operator with the leased/rented property are not eligible for this exemption.

**Line 24** - Enter the total from Schedule A-1, Line 21. See Schedule A-1 instructions on page 3.

**Line 25** - Add Lines 14 through 24 (Sales Deduction Column) and enter here and on Line 4. **No item can be included as a deduction unless the item has been included on either Line 1 or 2.**

**Line 26(a)** - Enter the amount of vendor's compensation that is to be donated to The Louisiana Military Family Assistance Fund. Line 26(a) cannot exceed Line 9.

**Line 26(b)** - Enter any additional payment that is to be donated to The Louisiana Military Family Assistance Fund.

**Line 26 - Total** - Add Lines 26(a) and 26(b); enter the total here and on Line 10(a).

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**INSTRUCTIONS FOR SCHEDULE A-1**


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1. In order to be exempted, the transaction must be included on Line 1 or 2.
2. Select the sales tax exemption code from the drop down box. Additional explanations of the sales tax exemptions can be found in the Sales Tax Exemption Table which is located at the end of these instructions.
3. Enter the total amount of all transactions for the selected exemption.
4. Select as many sales tax exemption codes as necessary to document exempt transactions.
5. Enter the total of Schedule A-1 on Line 24 of Schedule A.

Questions about the completion of this return should be sent to [Sales.Inquiries@La.gov](mailto:Sales.Inquiries@La.gov).

<b>SCHEDULE A-1</b> (Exempt Transactions)			
<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
<b>Agricultural, Forestry and Fishing</b>			
47:305.3(B)(2)(c)	Pharmaceuticals administered to livestock used for agricultural purchases; farmers must have the approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	1087
47:305.3(B)(2)(a)	Sales of raw agricultural commodities to be utilized in producing crops or animals for market. Includes the sales of feed and feed additives sold for agricultural or commercial purposes. Commercial purposes include purchasing, producing, or maintaining of animals including breeding stock, for resale. The sale of feed for animals held for personal use are not exempt and are subject to state sales tax. See Code 5004 for sales of feed and feed additives for business use. Farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	5003
47:305.3(B)(5)(c)	Sales of feed and feed additives for animals used for business purposes	R-1097	5004
47:305.3(B)(5)(d)	Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish	R-1319	5005
47:305.3(B)(5)(d)	Sales of bait and feed used in the production and harvesting of crawfish	R-1319	5006
47:305.3(B)(5)(e)	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish	R-1387	5007
47:305.3(B)(2)(a) 47:305.3(B) (5)(j)	Sales of other agricultural tangible personal property (including containers) to farmers; farmers must have the approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	5016
47:305.20(A)	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen; <i>commercial fishermen must apply for an exemption certificate using Form R-1334, Application for Sales Tax Exemption for Commercial Fisherman</i>	R-1335	5057
47:305.3(B)(5)(i)	Purchases of feed, seed, and fertilizer by student farmers as provided in La. 47:305.3(B)(5)(i)	R-1098	5107
<b>General</b>			
47:305.6(1)	Sales, leases, and rentals of educational materials and equipment used for classroom instruction to approved parochial and private and elementary and secondary schools	R-1372	1018
47:305.6(6)	Sales made to members of the Louisiana Assoc. of Independent Colleges and Universities	R-1395	1024
47:305.16	Purchases or sales by approved nonprofit entities or charitable institutions that sell donated goods and spend 75% or more of revenue providing job training, job placement, employment or other support programs for people with workplace disabilities or disadvantages.	R-1315	1028
47:305.4(A)	Sales of materials for further processing into articles of tangible personal property for sale at retail	R-1064	1032
47:305(D)(1)(c)	Purchases of tangible personal property by food banks; includes donations of food by retail dealers	LDR letter	1041
47:305.7(B)(5)	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments	R-1359	1046
47:305.70	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3)	R-1313	1055
47:305(B)	Market value of a like item traded in on a sale of tangible personal property	No certificate required	1063
47:301(3)(a) 47:301(13)(a)	Separately stated finance charges and service charges	No certificate required	1064
47:301(14)(b)(i)(aa)	Admission charges to athletic events of colleges and universities, if qualifying under La. R.S. 39:467 or La. R.S. 39:468	No certificate required	1073
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities; nontaxable intangible property	No certificate required	1082
47:301(16)(b)(ii)	Qualifying sales of gold, silver, or numismatic coins, or platinum, gold, or silver bullion	No certificate required	1083
47:301(16)(d)	Certain work products created by professionals licensed under Title 37 in the normal course of their professional business; work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included	No certificate required	1086
47:305(J)	Used factory built homes and 54% of price of new factory built homes	No certificate required	1088

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
47:305.6(4)	Sale or donation to a Louisiana school that meets the definition in La. R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale	R-1372	1099
47:303(B)	Sales of motor vehicles subject to title and registration at OMV	No certificate required	1115
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax	No certificate required	1116
47:301(14) 47:301.3	Services not subject to Louisiana General Sales Tax (includes lottery sales, postage sales, consulting fees, etc.)	No certificate required	1117
47:340.1	Sales made through a marketplace and the sales tax was collected and remitted by a marketplace facilitator; gross sales made through marketplaces must be included on Line 1 of the sales tax return	No certificate required	1122
47:301(7)(c)(i)	Lease or rental of tangible personal property for the purpose of re-lease or re-rental to short-term equipment rental dealers with a NAICS of 532412 or 532310	R-85005	1123
47:305.75	Sales of feminine hygiene products, diapers, or both for personal use	No certificate required	1124
47:301(13)(a)	Cash discounts, sales returns and allowances	No certificate required	1125
47:301(10)(c)(ii)(cc)	Digital product consumed where the digital product becomes ingredient or component of new product or taxable service	No certificate required	1126
47:301.3(10)(b)(i)	Information purchased or gathered for direct use in newspapers or radio or television broadcasts by FCC licensed radio or television stations	No certificate required	1127
47:301.3(10)(b)(ii)	Specific information supplied by a financial institution	No certificate required	1128
47:301.3(10)(b)(iii)	Internet access service or information incidental to Internet access service	No certificate required	1129
47:301.3(10)(b)(iv)	Data processing, including but not limited to check or payment processing services	No certificate required	1130
47:305.2(A)(4)	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state	Prescription required	5029
47:305.9	Rentals of motion picture films to commercial theaters.	No certificate required	5041
47:305.14(A)(1)(a)	Sales of newspapers by certain nonprofit organizations.	No certificate required	5047
47:305.15	Sales and purchases by certain organizations that provide training for blind persons and sales or purchases made by blind vendors; the organization must apply for an exemption certificate using Form R-1303, <i>Application for Exemption for Nonprofit Organizations that Provide Funding and Training To Blind Persons.</i>	R-1355	5052
47:305.38	Sales or purchases by sheltered workshops or supported employment provider as defined in La. R.S. 39:1604.4 for persons with intellectual disabilities licensed by the La. Dept. of Health	R-1327	5068
47:305.7(C)(1) 47:305.7(C)(2)	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program	No certificate required	5076
47:305.62	Annual Louisiana Second Amendment Weekend Holiday sales; occurs annually on the first consecutive Friday through Sunday of September	No certificate required	5088
47:305.66	Sales to parish councils on aging	R-1056	5098
47:305.67	Sales of breast-feeding items, including breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras.	No certificate required	5099
47:305.73	Sales and use tax for data center facility equipment purchased by approved data facility centers	R-85010	5111
47:305.12	Purchase of software and digital products for a business, banking, or healthcare use	R-85011	5112
4:168	Pari-mutual race tracks	No certificate required	7001
4:227	Off-track betting facilities	No certificate required	7002

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
<b>Industry and Manufacturing</b>			
38:2212.4	Sales of materials, supplies, vehicles, and equipment to a public trust that is charged with giving public entities cost effective buying power	No certificate required	7006
47:305(H)	Advertising services rendered by advertising businesses including but not limited to, advertising agencies, design firms, and print and broadcast media; does not include advertising items that are mass-produced	No certificate required	7009
47:303.1	Sales to direct pay permit holders (DP numbers) or for hire carriers (FH numbers); Dealers (other than data centers) must apply for an exemption certificate using Form R-1377, <i>Direct Payment Sales Tax Application</i> . Data centers must apply for an exemption certificate using Form R-85005, <i>Direct Payment Sales Tax Application For Use by Approved Data Centers</i> .	R-1322	7011
Supremacy clause of the U.S. Constitution	Purchases of mobile homes to be delivered and immobilized for permanent use on federally recognized Indian reservation lands or purchases and rentals of tangible personal property or services by federally recognized Indian Tribes and enrolled tribal members	R-1046	7020
47:305.5(C)	Sales and purchases of tangible personal property consumed in the manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils) by logging, wood product and paper manufacturers; includes sales and purchases of repairs and maintenance of manufacturing machinery and equipment	R-1391	1011
47:305(H)	Sales of labor, materials, services, and supplies used for the repair, renovation, or conversion of any drilling rig or machinery and equipment which become component parts of any drilling rig used exclusively for the exploration or development of minerals in federal offshore area	R-1096	1078
47:305.1(A) 47:305.1(B)	Sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce	R-1009 R-1010	5035
47:305.10	<i>Property purchased or leased for exclusive use outside the state (offshore); dealers storing purchases of tangible personal property for first use in the offshore area on a regular basis and have a definite need for the privilege of purchasing tax free for offshore use must apply for an exemption certificate using form R-1022, Application for Offshore Registration Number.</i>	R-1023 R-1096	5042
12:425	Sales to nonprofit electrical co-ops	R-1054	7003
<b>Medical</b>			
47:305.2(B)(10)	Purchases and leases of tangible personal property and sales of services to hospitals that provide free care to all patients; includes supplies and equipment which are reasonably necessary for the operation of a free hospital	R-1056	1017
47:305.2(B)(9)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products	No certificate required	1036
47:305.2(B)(12)	Materials used directly in the collection of blood	No certificate required	1091
47:305.2(B)(12)	Apheresis kits and leuko reduction filters	No certificate required	1092
47:305.2(B)(2)	Sales of orthotic devices, prosthetic devices, hearing aids, prescription eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists, or licensed chiropractors used exclusively by patient for personal use; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5023
47:305.2(A)(2)	Sales of ostomy, colostomy, ileostomy devices, and equipment; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5024
47:305.2(A)(3)	Sales of medical devices that are used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5027
47:305.2(A)(3)	Purchase of restorative materials used by dentists; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	No certificate required	5028
47:305.2(B)(6)	Purchases of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	Prescription required	5033

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
<b>Transportation</b>			
47:305.45 47:305.50(C)(1)	Sales of rail rolling stock	R-1388	5083
47:305.50(C)(2)	Sales of movable property used in the fabrication, modification, or repair of rail rolling stock	R-1388	5084
47:305.50(D)	Sales of "green" railroad ties to railroads for use in other states	R-1388	5085