R-1041 (1/26)

LOUISIANA DEPARTMENT of REVENUE

Institutional or Retail Dealer Purchases of Medical-Related Property

Sales/Use Exemption Certificate

Louisiana Revised Statute 47:305.2(A)(1) et.al.

For questions about this form, please contact:
Louisiana Department of Revenue
Email: Sales.inquiries@la.gov

This form is for the completion and presentation to their vendors by medical institutions and retail dealers in lieu of payment of the state sales tax when making purchases of tangible personal property that the institutions or retail dealers will sell to patients or customers without the collection of the state sales tax by application of one or more of the statutory exemptions listed above. Vendors will retain the form and attached tangible personal property list as documentation of the exemptions allowed to their customers.

This form cannot be used by medical institutions when making purchases of durable assets for institutional use, such as laboratory equipment, X-ray film, bedding, or wheelchairs for general patient use.

PLEASE PRINT OR TYPE

Vendor's Information		
Vendor Name		
Address		
City	State	ZIP

This certifies that the tangible personal property on the attached list purchased from the above referenced vendor will be sold or dispensed to and fully consumed by the institution's patients or the retail customers as the following:

Mark one or more, as applicable:

	Sales Return Code	Description
☐	Schedule A, Line 25	Drugs prescribed by physicians or dentists (La. R.S. 47:305.2(A)(1))
☐	5023	Orthotic, including prescription eyeglasses and contact lenses and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians, optometrists, or licensed chiropractors for personal consumption or use (La. R.S. 47:305.2(B)(2))
☐	5024	Ostomy, ileostomy, or colostomy devices or appliances, including catheters or any related items which are required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste (La. R.S. 47:305.2(A)(2))
☐	5027	Medical devices to be used personally and exclusively by the patients or retail customers in the medical treatment of various diseases under the supervision of and prescribed by registered physicians (La. R.S. 47:305.2(A)(3))
☐	5028	Orthotic devices, prosthetic devices, prostheses, and restorative materials utilized or prescribed by dentists in connection with health care treatment or for personal consumption or use (La. R.S. 47:305.2(B)(3))
☐	7015	Tangible personal property or digital products sold, leased, or rented under the provisions of Medicare (La. R.S. 47:305.2(B)(8))

Notice to Seller: Report these sales on the appropriate sales tax return schedule using the above referenced sales tax exemption codes if applicable. This form is valid until December 31, 2031.

Buyer's Information		
Buyer		
Buyer's Address		
City	State	ZIP

Authorization	
Authorized Representative	Title
Signature	Date *(mm/dd/yyyy)*