



**Application for Direct Payment of Lease/Rental
Tax to the Louisiana Department of Revenue**

*Louisiana Revised Statute 47:301(4)(d)(ii)
and Louisiana Administrative Code 61:1.4303.B.2.d*

Mail to:
Louisiana Department of Revenue
Revenue Processing Center
Special Tax Programs Unit
P.O. Box 4998
Baton Rouge, La 70821-4998
Fax: (225) 237-6762
For Questions:
Phone: (855) 307-3893
Email: Sales.inquiries@La.gov

General Information

This application form is to be completed and submitted to the Louisiana Department of Revenue at the address shown above. If approved, the applicant will be provided with a validated exemption certificate with name and account number pre-entered. The exemption certificate may then be reproduced as necessary for claiming exemption when leasing/renting property for use in the offshore area outside Louisiana boundaries, in other states or countries, or in bona fide interstate commerce within and without Louisiana.

PLEASE PRINT OR TYPE

Taxpayer's Name		Louisiana Sales Tax Account Number	
Trade Name			
Location Address			
City		State	ZIP
Mailing Address			
City		State	ZIP
Telephone		Fax	
General Description of Business			

The following is the description of activity that involves the use of leased/rented property:

1. The offshore area, beyond Louisiana borders
2. Wholly or partly outside the State of Louisiana
3. In bona fide interstate commerce, whereby the leased/rented property will be used to transport persons or property for hire between states during more than 10 percent of its operational time or mileage while in the lessee's possession
4. Other _____

Under penalty of perjury, I declare that I have examined this application and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGNATURE OF AUTHORIZED AGENT

Name	Title
Signature	Date (mm/dd/yyyy)