



**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:I.4303.B.2.d*

**Submit application and questions regarding status to:**

Louisiana Department of Revenue  
Taxpayer Compliance – Sales Division

Email: [LDRSales.ExemptionApplications@la.gov](mailto:LDRSales.ExemptionApplications@la.gov)

**For all other questions, please contact:**

Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov)

**General Information**

This application form is intended for lessees who lease property, either fully or partially, for use outside of Louisiana or for interstate commerce, regardless of whether it occurs within or outside of the state. The completed application form must be submitted to the Louisiana Department of Revenue (LDR) at the email address provided above.

If the application is approved, the applicant will receive a validated exemption certificate with their name and account number included. This certificate can be copied as needed to claim an exemption when leasing or renting property for offshore use outside of Louisiana, as well as for transactions in other states or countries, or for interstate commerce both within and outside Louisiana. Any taxes owed on the lease or rental of the property or digital products must be paid directly to LDR.

**PLEASE PRINT OR TYPE**

Taxpayer's Name		LDR Sales Tax Account Number	
Trade Name			
Location Address			
City		State	ZIP
Mailing Address			
City		State	ZIP
Phone		Email Address	
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)