



**Application for Certification as a  
Manufacturer Including Loggers, Paper  
or Wood Manufacturers**

for the Purpose of the Sales/Use Tax Exclusion  
for Manufacturing Machinery and Equipment

LA R.S. 47:301(3)(i), 301(3)(k), 301(13)(k)(i) and 301(28)(a)

**Mail to:**

Louisiana Department of Revenue  
Special Tax Programs  
P.O. Box 4998  
Baton Rouge, LA 70821-4998  
Telephone: (855) 307-3893  
Fax: (225)237-6762

Please submit the completed application along with all required documentation by fax or mail to the Louisiana Department of Revenue, Special Tax Programs at the address or e-fax number listed above. All applications must be accompanied by the applicant's most recent federal income tax return. Questions about the completion of this application should be sent to [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov).

**Part 1 General Information**

Legal Name	Trade Name		
Louisiana Plant Facility Address	City	State	ZIP
Mailing Address	City	State	ZIP
Contact Person	Contact Number		

**Part 2 Louisiana Department of Revenue Account Numbers**  
*(List the account numbers for which this business is registered)*

*Sales	Withholding	Corporate Income/Franchise
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\*Businesses must have a Louisiana Sales Tax Account Number prior to submission of this application. Navigate to the Louisiana Taxpayer Access Portal at [latap.revenue.louisiana.gov](http://latap.revenue.louisiana.gov) to register.  Mark the box if applying for multiple locations. See instructions.

**Part 3 Louisiana Workforce Commission (LWC) Information**

Is this business required to register with the Louisiana Workforce Commission?  YES  NO *(If you answered no to this question, go directly to Part 4.)*

If yes, enter the LWC Employer Account File Number: \_\_\_\_\_  
*(Contact the LWC at (225) 342-3160 for assistance.)*

North American Industry Classification System Code (business activity code) issued by the LWC: \_\_\_\_\_  
*(Use the North American Industry Classification System (NAICS) code issued to this location from the Multiple Worksites Report if this is a separate location.)*

**Part 4 Business Description**

Description of Business and Finished Goods Produced: *(Attach additional sheet(s) if necessary.)* \_\_\_\_\_

**Part 5 Manufacturing Activity Confirmation** *(Please check one.)*

**NEW MANUFACTURING OPERATIONS**  
I certify that the above named individual or entity is a manufacturer as defined by LA R.S. 47:301(3)(i)(ii)(bb) and is regularly engaged in the manufacturing of raw materials in order to make a new and different item of tangible personal property for sale. By checking this box, I certify that the above named individual or entity is commencing manufacturing operations and no income and expenses have been reported to the Internal Revenue Service or the State of Louisiana as of the date of this application. I acknowledge that failure to report future income and expenses to the Internal Revenue Service or the State of Louisiana will result in the revocation of the manufacturing machinery and equipment exemption certificate and will subject any purchases made through the use of this certificate to state sales tax and any penalties and interest as provided by law.

**ONGOING MANUFACTURING OPERATIONS**  
I certify that the above named individual or entity is a manufacturer as defined by LA R.S. 47:301(3)(i)(ii)(bb). I further certify that the above named individual/entity is regularly engaged in the manufacturing of raw materials in order to make a new and different item of tangible personal property for sale. I also certify that all income and expenses are reported to the Internal Revenue Service and the State of Louisiana. A copy of the most recent federal income tax return and schedule is attached for verification purposes.

Signature of Owner/Officer	Title	Date (mm/dd/yyyy)
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