



Application for Certification as a Manufacturer and Sales Tax Exemption Certificate

For the Purpose of Purchasing Manufacturing
Machinery and Equipment

Louisiana Revised Statute 47:305.5

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance - SES
P.O. Box 4998

Baton Rouge, LA 70821-4998

Fax: (225) 237-6762

Email: LDRSales.ExemptionApplications@la.gov

For questions:

Phone: (855) 307-3893

This form is for use by manufacturers (including logger, paper, or wood manufacturers) when applying for certification and exemption from the collection of state sales tax as provided for under La. R.S. 47:305.5. Please submit the completed application along with the most recent federal income tax return by fax, email, or mail to the Louisiana Department of Revenue, Taxpayer Compliance - SES division at the address, fax number, or email address listed above.

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

***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 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 <i>(If you answered no to this question, go directly to Part 4.)</i>
If yes, enter the LWC Employer Account File Number: _____ <i>(Contact the LWC at (866) 783-5567 for assistance.)</i>
North American Industry Classification System code (business activity code) issued by the LWC: _____ <i>(Use the North American Industry Classification System (NAICS) code issued to this location from the Multiple Worksite Report if this is a separate location.)</i>

Part 4 Business Description
Description of Business and Finished Goods Produced: <i>(Attach additional sheet(s) if necessary.)</i> _____

Part 5 Manufacturing Activity Confirmation <i>(Please check one.)</i>
☐ NEW MANUFACTURING OPERATIONS I certify that the above named individual or entity is a manufacturer as defined by La. R.S. 47:305.5(A)(2) 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. 47:305.5(A)(2). 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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Locations Schedule

Consolidated filers must enter the location ID, location address, and the U.S. NAICS Code for each business location. Attach additional sheet(s) if necessary.

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