



Instructions for the 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)

In accordance with LA R.S. 47:301(3)(i) et al., eligible manufacturers may qualify for an exclusion from sales/use tax on the purchase, importation and lease or rental of qualified manufacturing machinery or equipment. Eligible manufacturers may also qualify for an exclusion on the cost price of tangible property consumed in the manufacturing process, such as fuses, belts, felts, wires, conveyor belts, lubricants, motor oils, qualifying dyed diesel fuel used in certain logging equipment and repairs and maintenance of qualifying manufacturing machinery and equipment. In order to qualify, a manufacturer must have a Louisiana Workforce Commission assigned NAICS code in one of the following sectors: 113310, 22111, 31-33, 3211-3222, 327213, 3361, 423930, or 511110. Please refer to Louisiana Revised Statute 47:301(3)(i), 301(3)(k) or 301(13)(k)(i) for additional information. If your business does not have a Louisiana Workforce Commission (LWC) NAICS code, please see Part 4 for qualifying substitute information.

In addition, certain machinery and equipment used to produce a news publication may qualify for the exclusion from sales/use tax. Please refer to LA R.S. 47:301(l)(eee) for a complete listing of the qualifying machinery and equipment.

Part 1 – General Information

Legal Name – Enter the legal name of the business for corporations and limited liability companies, the individual owner's name for sole proprietorships, and the names of the principal partners for partnerships.

Trade Name – Enter the trade name of the business if different from the legal name(s). Otherwise, write "Same."

Louisiana Plant Facility Address – Enter the physical location where the business is located (street number or name), city, state, and zip code. Do not enter a post office box number on this line.

Mailing Address – Enter the mailing address, city, state, and zip code for the exemption certificate if different from the location address. If the mailing address is the same as the location address, write "Same."

Contact Person – Enter the name of the person that can respond to questions regarding this application.

Contact Number – Enter the telephone number (including area code) where the contact person can be reached during normal business hours.

Note: *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.*

Part 2 – Louisiana Department of Revenue Account Numbers

Sales – Enter the sales tax account number for the business on this line.

Withholding – Businesses with employees must have a withholding account. Navigate to the Louisiana Taxpayer Access Portal at latap.revenue.louisiana.gov to register. If the business is currently registered for withholding tax, enter the account number in Part 2 of the Application. Leave blank if the business does not have employees.

Corporate Income/Franchise – Corporations and Limited Liability Companies that file corporate tax returns must have a corporate income/franchise tax account. If the business is currently registered for corporate income/ franchise tax, enter the account number in Part 2 of the Application. Leave blank if the business is not a corporation or an LLC filing as a corporation.

If this application is for multiple locations under one account, select the box and complete the Locations Schedule.

Part 3 – Louisiana Workforce Commission Information

Businesses with employees in the state for at least 10 consecutive weeks must register with the Louisiana Workforce Commission (LWC) for unemployment compensation taxes. If your business is currently registered with LWC, mark the "Yes" box, enter the LWC account number on the form, and enter the North American Industry Classification System (NAICS) code on the appropriate line. Businesses with a NAICS code in Sectors 113310, 22111, 31-33, 3211-3222, 327213, 3361, 423930 or 511110 qualify for the manufacturing machinery and equipment exemption provided under LA R.S. 47:301(3)(i). In addition, qualifying news publications may be eligible for exclusion from sales/use tax on certain types of equipment. Please refer to LA R.S. 47:301(l)(eee) for a complete list of qualifying equipment. If the specific location for which this application is listed on a multiple work site report, use the NAICS code issued to that location. For information on registering for unemployment taxes or the issuance of NAICS codes, contact the LWC at (225) 342-3160.

Part 4 – Business Description

Provide a brief description of the manufacturing process, the industry, the customers of the manufacturer's product, the type of product produced and its anticipated uses.

Part 5 - Manufacturing Activity Confirmation

Please check whether the applicant is a first-time applicant for certification as a manufacturer or a manufacturer who has been previously certified as a manufacturer by the Louisiana Department of Revenue. All applicants who are renewing their certification should check the "Ongoing Manufacturing Operations" box.

Locations Schedule – Complete this schedule if application is for multiple locations included under one account. For each business location, enter the location ID; location address; and the U.S. NAICS Code. Attach additional sheet (s), if necessary.

Please submit the completed application and required documentation to the Louisiana Department of Revenue, Special Tax Programs, P.O. Box 4998, Baton Rouge, LA 70821-4998. The application and required documentation may also be submitted through e-fax at (225) 237-6762.