



Application for Certification as a Commercial Farmer

Louisiana Revised Statute 47:301(30)

Louisiana Department of Revenue
Revenue Processing Center
P.O. Box 4998
Baton Rouge, LA 70821-4998
Phone: (855) 307-3893
Email: commercial.farmer@la.gov
Fax: (225) 237-6765

Please submit the completed application along with all required documentation by mail, email or fax to the Louisiana Department of Revenue (LDR), using the contact information listed above. Applicants may also use LDR's LaTAP (Revenue.louisiana.gov) system to apply online. See instructions.

Part 1 Applicant Information			
Legal Name		Commercial Farm Name (if applicable)	
Commercial Farm Physical Address		City	State ZIP
Mailing Address		City	State ZIP
Contact Person		Contact Number	
Social Security Number (Individuals and Managing Partners of LLCs)		Federal Employee Identification Number (Corporations and LLCs filing as Corporations)	
Part 2 Louisiana Department of Revenue Account Numbers (List the account numbers for which this business is registered, if applicable.)			
Sales		Withholding	Corporate Income/Franchise
Part 3 Louisiana Workforce Commission Information			
Is this business or individual required to register with the Louisiana Workforce Commission (LWC)? (Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must register with LWC.)			
<input type="checkbox"/> Yes <input type="checkbox"/> No (If you answered NO to this question, go directly to Part 4.)			
IF YES: Louisiana Workforce Commission Employer Account File Number (Contact LWC at (225) 342-3160 for assistance.)		IF YES: North American Industry Classification System Code (business activity code) issued by LWC	
Part 4 North American Industry Classification System Code			
Applicants that are not required to register with the Louisiana Workforce Commission must provide the NAICS code found on federal income tax schedules and forms. Please see the instructions for additional information.			
NAICS Code (business activity code)		Federal Income Tax Form or Schedule Attached	
Part 5 Farm Operation Confirmation			
<input type="checkbox"/> I confirm that the above named individual or entity is a commercial farmer as defined by LA R.S. 47:301(30) and is regularly engaged in the commercial production of vegetables, fruits, crops, livestock, poultry and other qualifying food or agricultural products for sale. By checking this box, I certify that the above named individual or entity is commencing commercial farming operations and no farm income and expenses have been reported to the Internal Revenue Service as of the date of this application. I acknowledge that failure to report future farm income and expenses to the Internal Revenue Service will result in the revocation of the commercial farmer certification and will subject any purchases made through the use of this certification to state sales tax and any penalties and interest as provided by law.			
FINISHED GOODS PRODUCED:			
Authorization			
Under penalties of perjury, I declare that I have examined this application and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.			
Applicant or Authorized Agent (please print or type)		Title	
Signature		Date (mm/dd/yyyy)	

Questions about completing this application should be sent to commercial.farmer@la.gov, or call (855) 307-3893 and follow the prompt to the "Commercial Farmer" option.





Instructions for Application for Certification as a Commercial Farmer

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Louisiana Revised Statute 47:301(30) provides for the certification of persons who are occupationally engaged in producing food or agricultural commodities for sale. The commercial farmer certification is limited to those persons, partnerships, or corporations regularly engaged in the commercial production for sale of vegetables, fruits, crops, livestock, poultry, and other food or agricultural products that report farm income to the Internal Revenue Service. The farm income reported must be related to the commercial production of vegetables, fruits, crops, livestock, poultry and other food or agricultural products. Income received from agricultural program payments, farm land lease proceeds and income from non-farm activities cannot be used to qualify for certification.

The completed application and required documentation may be submitted by mail to: Louisiana Department of Revenue, Revenue Processing Center, P.O. Box 4998, Baton Rouge, LA 70821-4998, by email: commercial.farmer@la.gov or by fax: (225) 237-6765. Applicants may also use LDR's LaTAP (Revenue.louisiana.gov/latap) system to apply online.

All applications must be accompanied by the applicant's most recent federal income tax form or schedule used to report farm income. Failure to submit the required documents and sign this application will result in denial of the certification. Be sure to confirm your business operation meets the criteria of a commercial farm by checking the farm operation box and listing the crops produced by your operation.

PART 1 – APPLICANT 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.

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

Commercial Farm Physical Address – Enter the primary physical address where the commercial farm is located (street number or name). Do not enter a post office box number on this line. If the commercial farm operation has multiple properties used for farming purposes, enter the property used as the primary base for operations.

City, State, ZIP – Enter the city, state, and zip code for the commercial farm physical address.

Mailing Address – Enter the mailing address for the commercial farmer certification if different from the commercial farm physical address. If the mailing address is the same as the physical address, write "Same".

City, State, ZIP – Enter the city, state, and zip code for the mailing address.

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.

Social Security Number – Enter the social security number of the individuals or managing partners of LLCs that are owners of the commercial farm.

Federal Employee Identification Number – Enter the federal employee identification number of the corporation or LLC filing as a corporation that are the owners of the commercial farm. If you do not have a federal employee identification number (FEIN), enter N/A (not applicable).

PART 2 – LOUISIANA DEPARTMENT OF REVENUE ACCOUNT NUMBERS

Sales – Enter the sales tax account number for the commercial farm (if applicable) on this line. Otherwise, enter N/A (not applicable).

Withholding – Commercial farms with employees must have a withholding account. Online registration for withholding tax is available at Revenue.louisiana.gov. If the business is currently registered for withholding tax, enter the account number here. Enter N/A (not applicable) if the business does not have employees.

Corporate Income/Franchise – Commercial farms that file corporate tax returns must have a corporate income/franchise tax account. If the commercial farm is currently registered for corporate income/franchise tax, enter the account number here. Enter N/A (not applicable) if the business is not a corporation or an LLC filing as a corporation.

PART 3 – LOUISIANA WORKFORCE COMMISSION INFORMATION

Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must also register with the Louisiana Workforce Commission (LWC). 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 Code (NAICS) issued to the commercial farm by LWC on the appropriate line.

PART 4 – NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

Complete this part only if you are not required to register with the Louisiana Workforce Commission (LWC). The North American Industry Classification System Code (NAICS) will be used to certify an applicant not registered with the LWC. The NAICS code should reflect the agricultural commodities produced by the commercial farm/farmer; it is generally based on the activity that generates the most revenue for the commercial farm/farmer. The NAICS code is also known as the agricultural/business activity code.

See the table below for a listing of federal income tax forms and schedules where the NAICS code may be found. Please indicate the form or schedule that is attached to document farm income and expenses and the applicant's NAICS code.

FIT Form or Schedule	NAICS Location
Schedule F	Box B
Form 1065	Box C
Form 1120	Schedule K, Line 2a
Form 1120S	Box B

PART 5 – FARM OPERATION CONFIRMATION

Please check the Farm Operation Confirmation box if the commercial farm operations have just begun and no farm income and expenses have been reported to the Internal Revenue Service as of the date of the application.

Under "Finished Goods Produced," please provide a list of the products produced by the farm operations. Examples: rice, soybeans, dairy, goat milk, beef cattle, eggs, etc.