



**Sales Tax Exclusion for Purchases of
Toys by Nonprofit Organizations for
Donation to Minors**

Sales Tax Application/Exemption Certificate
Louisiana Revised Statute 47:305.70

Submit application and questions regarding status to:

Louisiana Department of Revenue

Taxpayer Compliance – Sales Division

Email: LDRSales.ExemptionApplications@la.gov

For all other questions, please contact:

Email: Sales.Inquiries@la.gov

This application is for nonprofit organizations exempt from federal taxes under Section 501(c)(3) of the Internal Revenue Code. According to La. R.S. 47:305.70, these organizations may apply for an exemption from state sales tax on toys purchased for donation to minors. It is important to note that, per La. R.S. 47:305.70, the toys must be given away and cannot be intended for profit, either for the organization or for anyone providing services or equipment to it. If approved, this certificate is valid for one year. Nonprofits are required to apply each year for an exemption certificate.

PLEASE PRINT OR TYPE

Nonprofit Organization Name		Telephone Number	
Physical Address	City	State	ZIP
Mailing Address	City	State	ZIP

By applying for this sales tax exemption, the organization named above certifies the following:

1. It is a genuine nonprofit organization exempt from federal taxation under Section 501(c)(3) and its only purpose is to donate toys to minors.
2. The toys purchased will be donated to minors only.
3. No promoter or contractor will make a profit from the toy purchases.

This certificate confirms that the organization above is a qualified nonprofit and is exempt from state sales tax. Dealers should contact the local tax collector where the sale occurs if they have questions about local sales tax exemptions. A copy of the certification, along with any correspondence regarding the application, is available through the taxpayer's LaTAP account.

Note: Attach a copy of your Mission Statement and the IRS determination letter confirming your Section 501(c)(3) exempt status.

Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 1055.

Under penalty of perjury, I declare that I have examined this application for exemption and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and Title of Officer Entitled to Make Purchases on Behalf of the Organization

Name	Title
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Officer of the Organization Completing the Application

Print/Type Name	Title
Signature	Date (mm/dd/yyyy)
Officer's Email Address	

FOR OFFICIAL USE ONLY

<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Effective Date: _____, 20____	Expiration Date: _____, 20____
Signature of Department Representative	Date (mm/dd/yyyy)	