



**Sheltered Workshops or Supported  
Employment Providers for Persons  
with Intellectual Disabilities**  
Sales Tax Application/Exemption Certificate  
*Louisiana Revised Statute 47:305.38*

**Submit application and questions  
regarding status to:**  
Louisiana Department of Revenue  
Taxpayer Compliance – Sales Division  
Email: [LDRSales.ExemptionApplications@la.gov](mailto:LDRSales.ExemptionApplications@la.gov)  
**For all other questions, please contact:**  
Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov) or  
Phone: (855) 307-3893

PLEASE PRINT OR TYPE

**Sheltered Workshop or Supported Employment Provider Information**

Name		Phone Number	
Physical Address			
City		State	ZIP
Mailing Address			
City		State	ZIP

Louisiana Revised Statute 47:305.38 provides a state and local sales tax exemption for sheltered workshops or supported employment providers as defined in La. R.S. 39:1604.4 for persons with intellectual disabilities who are licensed by the Louisiana Department of Health/Health Standards Section as a day developmental training center.

- The sales tax exemption applies only to the sales and purchases of tangible personal property and digital products.
- The sales tax exemption does not apply to taxable leases or rentals of tangible personal property, digital products, or to the taxable sales of services enumerated in La. R.S. 47:301(14).
- **A copy of the Louisiana Department of Health/Health Standard Section license certifying the sheltered workshop or supported employment provider as a day developmental training center is required for approval.**

Once this application is approved by a representative of the Louisiana Department of Revenue, this certificate confirms that the organization listed above is fully exempt from state sales tax. Dealers should reach out to the local tax collector in the jurisdiction where the sale occurs if they have any questions regarding the exemption from local sales tax.

To renew this exemption certificate, you must send a new Form R-1327 to [LDRSales.ExemptionApplications@la.gov](mailto:LDRSales.ExemptionApplications@la.gov). For questions about the status of a renewal or reissuance of this exemption certificate, please email [LDRSales.ExemptionApplications@la.gov](mailto:LDRSales.ExemptionApplications@la.gov). For all other questions, please contact [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Notice to Dealer: Report this sale on Schedule A-1 of your sales tax return under exemption code 5068.**

Under penalty of perjury, I declare that I have examined this form and accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. The declaration of a preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

**Authorized Representative Completing this Application**

Name	Title
Signature	Date (mm/dd/yyyy)

**FOR OFFICIAL USE ONLY**

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