Application for Sales Tax Exemption for Commercial Fishermen

Louisiana Revised Statute 47:305.20

Mail to:
Louisiana Department of Revenue
Revenue Processing Center
P. O. Box 4998
Baton Rouge, LA 70821-4998
Phone: (855) 307-3893
Fax: (225) 237-6762

NOTE: A separate application must be submitted for each vessel for which an exemption is requested.

This application must be accompanied by copies of a current vessel license issued by the Louisiana Department of Wildlife and Fisheries (W&F), proof of vessel ownership, commercial fishing license, and a complete copy of the most current federal income tax return. Proof of vessel ownership may be a copy of the boat registration, or a copy of the United States Coast Guard (U.S.C.G.) documentation. The vessel license, owner of vessel, fishing license, and federal income tax return must be in the same individual or corporation name.

PLEASE PRINT OR TYPE

Social Security Number (*Federal ID Number if a corporation*)			Vessel Registration/Document Number	Issued by: ☐ W & F ☐ U.S.C.G.
Name			Name of Vessel	
Mailing Address			Louisiana Vessel License Number	Year
City	State	ZIP	Contact Name	Telephone Number

I, a commercial fisherman, do hereby apply for a certificate of exemption from Louisiana state sales and use taxes under Louisiana Revised Statute 47:305.20 and make the following statements:

Louisiana Resident Since *(yyyy)*	Most Recent Income Tax Year
Total Income *(include wages, salaries tips & net income from self-employment). For corporations, use total net income.*	
Commercial Fishing Income	

I certify that my catch is for human consumption. I further certify that the vessel listed above is used primarily and principally for commercial fishing. I understand that exemption from state sales taxes is valid only as long as I am a commercial fisherman and meet all of the requirements for the exemption.

I understand that if I knowingly use this certificate for a purpose other than that authorized by LA R.S. 47:305.20, I may be subject to a fine of not less than $100 per offense, nor more than $1,000 per offense, and imprisonment without hard labor for not less than one day, nor more than three months.

I understand that the exemption certificate issued by the Louisiana Department of Revenue may not be transferred to any other owner or person.

_____ Signature

_____ Date

Sworn to and subscribed before me this _____ day of _____ _____ Year

_____ Notary Public

Questions about the completion of this application should be sent to Sales.Inquiries@la.gov.