



Instructions for Application for Louisiana Revenue Account Number

Louisiana Department of Revenue
 Central Registration Section
 P.O. Box 1469
 Baton Rouge, LA 70821-1469
 Phone: (855) 307-3893
 Email: CentralReg@LA.Gov

Note: Corporations that are already registered with the Louisiana Secretary of State (except for Limited Liability Companies) will automatically be given a Corporation Income and Franchise Tax (CIFT) account number and do not need to fill out this form to obtain a CIFT account number.

Any corporation not yet registered with the Louisiana Secretary of State's office that wants to obtain only a Corporate Income and Franchise Tax account, in addition to all businesses registering for any tax type, must complete this form in order to be properly registered.

SECTION 1: Business Information (Required)

1. **Legal Name(s)** – Enter the person(s) or corporation under whose name this business is to be registered followed by your designator indicating the type of business entity.
 - Proprietor's individual full legal name only
 - For businesses not owned by sole proprietors, enter the full legal name of the business/corporation followed by your designator indicating the type of business entity:
 - **Inc., Corp., Co., Ltd.** – designators for corporations
 - **LLC** – designator for Limited Liability Companies
 - **LP** – designator for Limited Partnership
 - **LLP** – designator for Limited Liability Partnership
2. **Business Trade Name** – An alternative name may be provided if one is utilized by your business in its daily operation.
3. **Federal Employee ID (FEIN)** – You are required by the Internal Revenue Service (IRS) to obtain a Federal Employer Identification Number (FEIN) if you are a sole proprietor with at least one **employee and your business** is a partnership, corporation, or a nonprofit organization. Enter your assigned Federal Employer Identification Number in the space provided. **Required Documentation: Each application must include a copy of the FEIN letter from the IRS, such as the Notice CP 575 or Letter 147C, when submitting Form R-16019.**
4. **Social Security Number (SSN)** – Enter your nine-digit Social Security Number on your application.
5. **Business Phone Number** – Enter your business phone number on your application.
6. **Louisiana Charter Number** – Corporations incorporated in the State of Louisiana should enter their Louisiana Charter Number in the space provided.
7. **Date Entity Began Doing Business** – Enter the date that your business began doing business in Louisiana.
8. **Business Email Address** – Enter your business email address on your application.
9. **Primary Location of Business** – Enter the complete physical address including street, city, state, and ZIP code in which your business is geographically located, regardless of where you receive your mail. A post office box or general delivery should not be used as the location address.
10. **Primary Mailing Address** – Enter the address where all correspondence is mailed. This includes tax returns, certificates, and other related communications.
11. **Reason for Applying** – Mark the appropriate box to indicate the reason you are applying for a tax account number.
12. **Organization Type** – Mark the appropriate box to indicate the type of business entity.

- **Sole Proprietor** – Mark this box for businesses operated as sole proprietorships.
- **Corporations** – Mark this box for legal entities sanctioned by state law as a corporation and have met the requirements of the Louisiana Secretary of State.
- **Governmental** – Mark this box for entities that have been created by a municipal, state, or federal government.
- **Partnership** – Mark this box for legal entities sanctioned by state law as a partnership and have met the filing requirements of the Louisiana Secretary of State.
- **Fiduciary Trust** – Mark this box for trusts that are located outside the United States that derive income from Louisiana sources but are not required to file United States fiduciary income tax returns.
- **Other** – Provide a brief description of the type of organization
- **Limited Liability Company** – Select one of the following: LLC C Corporation, LLC S Corporation, LLC Partnership, or Single Member LLC.

13. Business Description/Principal Activity – Provide a brief description of the business's purpose or activities at this location. The description must be formatted as shown in the following examples:

- **Trade** – State type of sales and principal line of goods sold (i.e., retail workmen's clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer's representative for oil machinery).
- **Manufacturing** – State type of establishment operated and the principal products manufactured.
- **Contract Construction** – State whether general contractor and type of work normally performed (i.e., general contractor for highway or electrical subcontractor).
- **Governmental** – State type of governmental organization or relationship to such entity.
- **Other** – State the exact type of business operated (i.e., farm, labor union, motion picture theater, real estate agent, rental or coin operated vending machines, investment club, advertising agency, or trust).
- **Nonprofit** – State whether the business is operated for religious, charitable, scientific, literary, educational, or humane purposes; then state principal activity (i.e., charitable organization - hospital or educational - school for the blind).

14. NAICS Code – A United States North American Industry Classification System (NAICS) code is required on all applications. A NAICS code should be selected that most closely describes your dominant business activity. Selection of your business code may be obtained from the North American Industry Classification website at www.naics.com. If your business has a Federal Employer Identification Number (FEIN), a NAICS code may have been assigned and may be found on the tax return under "Business Code." If your business is currently registered for unemployment taxes with the Louisiana Workforce Commission (LWC), a NAICS code has already been assigned to your business. Please contact the Louisiana Workforce Commission at (225) 342-3160 for information about your NAICS code only if your company is currently registered for unemployment taxes with LWC.

SECTION 2: Owner/Officer Information (Required)

Enter the name, title, Social Security Number (SSN), additional phone number, and home address for each director, partner, officer or member, trustee or personal representative, or name of responsible party. Attach additional pages if necessary.

SECTION 3: Tax Type Section

Sales/Use Tax – Enter the date when the business began sales operations from this location. This would be either the starting date of a new business or the date on which activities subject to sales tax began. If the business has not opened or activities subject to sales tax have not begun, enter the anticipated starting date.

Mark the appropriate box to indicate the type of sales tax account(s) required.

- **Louisiana General Sales Tax** – Any business that engages in sales, use, consumption, mark the appropriate box to indicate the type of filing frequency.

- **New Orleans Exhibition Hall** – Any food service establishment having food and/or beverage sales in Orleans Parish and/or the New Orleans International Airport must register for the New Orleans Exhibition Hall Tax.
- **New Orleans Hotel/Motel** – Any establishment or individual in Orleans or Jefferson parish that is engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes must register for New Orleans Hotel/Motel Tax.
- **Statewide Hotel/Motel** – Any establishment or individual that is engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging, or sleeping purposes must register for Statewide Hotel/Motel Tax.
- **Automobile Rental** – Any business that rents automobiles in Louisiana for periods of 29 days or less must register for Automobile Rental Tax. The definition of automobiles encompasses all vehicles designed primarily to transport passengers and their baggage, including vans that are rated for fewer than nine passengers.
- **Sales Prepaid Phone** – Any business that sells prepaid cellular phones, prepaid cellular phone cards, or additional units of airtime or minutes must register for Sales Prepaid Wireless Telecommunications 911 Service Charge Tax.
- **Fairs, Festivals, and Other Special Events** – All persons and dealers selling at special events such as festivals, fairs, concerts, and craft shows who are subject to the sales tax levied under Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, are required to file a tax return.

After registration, all dealers will be required to file monthly tax returns. Dealers with occasional sales or use tax purchases may request approval to file and pay taxes on a casual filing basis. Mark the appropriate box to indicate the filing frequency.

Corporation – Corporations seeking an account number must list the date that the charter was filed with the Louisiana Secretary of State. Indicate if the corporation is domestic (chartered in Louisiana) or foreign (chartered outside of Louisiana). Corporations using accounting years that do not end at the end of the calendar year must enter the month in which their accounting period ends in Box 14C.

Withholding Tax – If you employ one or more persons at a salary of \$375 per month or more, you must register for Louisiana withholding tax. Enter the date for which the business became or will become liable for Louisiana withholding tax. Select the filing frequency based on the minimum criteria shown in the table below. Unless specified on the application, all new withholding accounts are registered to file on a quarterly basis. You may register as a more frequent filer if desired.

Partnership Tax – Partnerships engaging in activities in Louisiana that have nonresident partners are required to file a composite partnership return unless one or both of the following apply: (1) All nonresident partners are corporations, partnerships, or tax exempt trust or (2) All nonresident individual partners have a valid agreement on file with LDR. The agreement, in the form of an affidavit, must include a statement that the taxpayer agrees to timely file a Louisiana Nonresident Individual Income Tax return and make payment of Louisiana individual income tax. All nonresident partners who were partners at any time during the taxable year and who do not have a valid agreement on file with LDR must be included in the Louisiana Composite Partnership Return. (See LAC 61:I.1401.)

Fiduciary Tax – Every resident estate or trust and every nonresident estate or trust deriving income from Louisiana must file a fiduciary income tax return. Grantor trusts as defined in La. R.S. 47:187 will be required to file only if part of the income is taxable to the trust or if there are nonresident beneficiaries. In a grantor trust, the trust is ignored to the extent that the grantor can be the beneficiary. The grantor is taxed as if he had never put the assets in trust. A resident estate is the estate of a decedent who, at the time of his/her death, was domiciled in this state. A resident trust is a trust or portion of a trust created by last will and testament of a decedent who, at the time of his/her death, was domiciled in this state. Any other trust shall be considered a resident trust if the trust instrument provides that the trust shall be governed by the laws of the State of Louisiana. If the trust instrument is silent with regard to the designation of the governing law, the trust shall be considered a resident trust only if the trust is administered in this state. A nonresident estate or trust would be any estate or trust that is not considered a resident estate or trust. Estates and trusts located outside the United States that derive income from Louisiana sources shall be taxed in the same manner as other nonresident estates or trusts even if the estate or trust is not required to file a federal fiduciary return. Such estates or trusts may elect to be taxed at the rate of five percent on total gross income from Louisiana sources.

Other Tax Types – Mark this box if either of the two options shown below apply to your business. Enter the date the business began requiring this account.

- Your business activity (e.g., alcohol, automobile rental, beer, hazardous waste, motor fuel, or severance) was not covered in Section 3.
- Your corporation is not registered with the Louisiana Secretary of State and you wish to register for only Corporate Income and Franchise Tax.

Note: *You must sign and date your application. If someone else prepared your application, the preparer must also sign in the appropriate space.*

Mail **the completed application** to the Louisiana Department of Revenue, Central Registration Section, P.O. Box 1469, Baton Rouge, LA 70821-1469.