



Renewal of Commercial Farmer Certification

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/latap) 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		
Part 2 Louisiana Department of Revenue Account Numbers (List the account numbers for which this business is registered, if applicable.)			
Sales			
Part 3 Federal Income Tax Information			
NAICS Code (business activity code)	Federal Income Tax Form or Schedule Attached		
Part 4 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). I further certify that the above named individual/entity is regularly engaged in the commercial production of vegetables, fruits, crops, livestock, poultry and other qualifying food or agricultural products for sale. I also certify that all farm income and expenses are reported to the Internal Revenue Service and a copy of the most recent federal income tax return and schedule is attached for verification purposes.			
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.





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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 renewal 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.

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.

Commercial Farm Name – Enter the commercial farm name of the 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.

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).

PART 3 – FEDERAL INCOME TAX INFORMATION

The North American Industry Classification System code (NAICS) 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. NAICS codes may be found at Census.gov/naics. Use key word "agriculture" or "11" to search for NAICS codes describing farm operations.

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 4 – FARM OPERATION CONFIRMATION

Please check the box to confirm if the commercial farm operations are ongoing and farm income and expenses are being reported to the Internal Revenue Service as of the date of the application.

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