



INSTRUCTIONS

Commercial Farmers Fencing Materials Claim for Rebate

Act 88 of the 2022 Regular Session of the Louisiana Legislature authorizes a state sales and use tax rebate paid on certain qualifying agricultural fencing materials. Agricultural fencing materials rebates are limited to one rebate request per calendar year.

For administrative purposes, agricultural fencing materials rebates enacted under Act 88 will be considered in the same manner as other refund claims. LA R.S. 47:1520.2 requires the electronic filing of all schedules and invoices when: 1) there is a claim for a sales tax refund that is greater than \$25,000 or 2) when a tax preparer is filing a refund claim on behalf of a taxpayer, regardless of the amount of the refund requested. See Revenue Information Bulletin No. 16-040 for additional information. If this rebate claim requires the electronic filing of documents, please send an email to LDRTax.Refunds@LA.gov to request that a secure portal be opened for sending documentation electronically.

Qualifications

In order to apply for the rebate, the requestor must be a commercial farmer as certified by the Louisiana Department of Revenue on or before January 1, 2022. A copy of the requestor's commercial farmer certificate/card must be attached to the rebate request.

In addition, the fencing that was replaced must be located in a federally declared disaster area for hurricanes Laura, Delta, Zeta and Ida. A complete listing of parishes declared a federal disaster area for each hurricane can be found at the end of these instructions.

In order for the rebate to be issued, the agricultural fencing materials cannot be purchased with insurance proceeds or state or federal funds. If the state or federal funds are reported as taxable income on the requestor's federal income tax return or structured as a repayable loan, the requestor's federal income tax return indicating the inclusion of the state or federal funds must be included with the rebate request. If the federal return has not yet been filed, a notarized affidavit attesting to the inclusion of the funds in income is required. If the purchase of the agricultural fencing materials were made through a repayable loan, documentation of the loan agreement must be attached to the requestor's rebate claim form.

All forms included in this rebate request such as the Claim for Rebate form, the Invoice Detail Sheet, and the Statement of Proper Expenditures must be completed in its entirety.

Claim for Rebate Instructions

1. Commercial Farm/Farmer - as shown on commercial farmer certificate
2. Certification Number - as shown on commercial farmer certificate
3. Commercial Farm Name (*if applicable*) – self-explanatory
4. Certification Effective/Expiration Date - as shown on commercial farmer certificate
5. Mailing Address - self-explanatory
6. City/State/Zip – self-explanatory
7. Farm Address (*if different than mailing address*) - self-explanatory
8. Farm City/State/Zip - self-explanatory
9. Represented By – Name of claimant or business hired to submit claim information. Please submit Form R-7006, Power of Attorney, with the refund claim
10. Contact Phone Number – self-explanatory
11. Contact Email Address – self-explanatory
12. Please check the box to indicate the hurricane(s) which caused damage to the agricultural fencing
13. Parish - Please indicate the parish in which the commercial farm is located
14. Was the agricultural fencing materials paid for with insurance proceeds? Yes/No
15. Was the agricultural fencing materials paid for with state or federal funds? Yes/No – If yes, please see Qualifications section above
16. Was the agricultural fencing materials paid for with repayable loans? Yes/No - If yes, attach repayable loan documentation
17. Total Amount of State Sales Tax Paid or Accrued on eligible agricultural fencing materials – State Sales Tax Paid from total of Column 7 of the Invoice Detail Sheet
18. Insurance proceeds and/or non-qualifying state or federal funds (if applicable)- See Qualifications section above
19. Net State Sales Tax Rebate Request - Subtract Line 2 from Line 1 and enter on Line 3
20. Taxpayer signature – self-explanatory
21. Date – self-explanatory



INSTRUCTIONS

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If your Claim for Refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "PAID PREPARER USE ONLY" box and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

COMMERCIAL FARMERS FENCING MATERIALS REBATE REQUEST INVOICE DETAIL SHEET INSTRUCTIONS

Please complete the schedule and attach it, along with supporting invoices, to the Claim for Rebate form. If a fencing contractor was used to replace the agricultural fencing, a copy of the contractor's invoice showing an itemized list of materials used in the replacement fencing must be attached. If the contractor did not charge state sales tax to the commercial farmer on the materials used in the performance of the contract, then a copy of the fencing contractor's invoices showing payment of state sales tax on the fencing materials used in the performance of the contract must also be attached to the rebate claim form.

For each invoice, please fill in the requested information for each qualifying item in the corresponding column.

Enter the total for the state sales tax paid (Column 7) on the listed fencing materials and enter this amount on Line 1 of the Claim for Rebate form.

The Statement of Proper Expenditures must accompany the completed schedule and rebate claim form.

FEDERALLY-DECLARED DISASTER AREAS/PARISHES IN LOUISIANA FOR CERTAIN HURRICANES				
Hurricane Laura	Hurricane Delta	Hurricane Zeta		Hurricane Ida
Acadia	Acadia	Acadia	Morehouse	Ascension
Allen	Allen	Allen	Natchitoches	Assumption
Beauregard	Beauregard	Ascension	Orleans	East Baton Rouge
Caddo	Calcasieu	Assumption	Ouachita	East Feliciana
Calcasieu	Cameron	Avoyelles	Plaquemines	Iberia
Cameron	Iberia	Beauregard	Pointe Coupee	Iberville
Grant	Jefferson Davis	Bienville	Rapides	Jefferson
Jackson	Lafayette	Bossier	Red River	Lafourche
Jefferson Davis	Rapides	Caddo	Richland	Livingston
LaSalle	St. Landry	Calcasieu	Sabine	Orleans
Lincoln	St. Martin	Caldwell	St. Bernard	Plaquemines
Morehouse	Vermilion	Cameron	St. Charles	Pointe Coupee
Natchitoches		Catahoula	St. Helena	St. Bernard
Ouachita		DeSoto	St. James	St. Charles
Rapides		East Baton Rouge	St. John the Baptist	St. Helena
Sabine		East Carroll	St. Landry	St. James
St. Landry		East Feliciana	St. Martin	St. John the Baptist
Union		Evangeline	St. Mary	St. Martin
Vermilion		Franklin	St. Tammany	St. Mary
Vernon		Grant	Tangipahoa	St. Tammany
Winn		Iberia	Tensas	Tangipahoa
		Iberville	Terrebonne	Terrebonne
		Jackson	Union	Washington
		Jefferson	Vermilion	West Baton Rouge
		Jefferson Davis	Vernon	West Feliciana
		LaSalle	Washington	
		Lafayette	Webster	
		Lafourche	West Baton Rouge	
		Lincoln	West Carroll	
		Livingston	West Feliciana	
		Madison	Winn	



LOUISIANA
DEPARTMENT of REVENUE

**Commercial Farmers Fencing
Materials Claim for Rebate**

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

COMMERCIAL FARMER INFORMATION

Commercial Farm/Farmer		Certification Number	
Commercial Farm Name	Certification Effective Date (mm/dd/yyyy)	Certification Expiration Date (mm/dd/yyyy)	
Mailing Address			
City	State	ZIP	
Farm Address (if different than mailing address)	City	State	ZIP
Represented By (name and title)	Contact Phone Number		
Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	Contact Email Address		

DISASTER INFORMATION

Please check the box to indicate which hurricane(s) caused damage to the agricultural fencing: <input type="checkbox"/> Hurricane Laura <input type="checkbox"/> Hurricane Delta <input type="checkbox"/> Hurricane Zeta <input type="checkbox"/> Hurricane Ida			Parish
Was the agricultural fencing materials paid for with state or federal funds? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, attach either the federal income tax return and supporting documentation that indicates the state or federal funds were treated as taxable income for FIT purposes, or the notarized affidavit.		
Was the agricultural fencing materials paid for with repayable loans? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, attach repayable loan documentation.		
Was the purchase of the agricultural fencing materials reimbursed by insurance proceeds? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, attach a copy of insurance proceeds calculation.		

REQUESTED REBATE

1. Enter the total amount of state sales tax paid on eligible agricultural fencing materials. (From Column 7 of the invoice detail sheet)	
2. Enter the amount of insurance proceeds and/or non-qualifying state or federal funds. (See instructions.)	
3. Net State Sales Tax Rebate Request (Subtract Line 2 from Line 1.)	

Under penalties of perjury, I declare that I have examined this claim form and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	



**Commercial Farmers Fencing
Materials Claim for Rebate**
Invoice Detail Sheet

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Invoice Date	Vendor	Invoice No.	Total Invoice Amt.	Agricultural Fencing Material Description	Total Amount Purchased on Invoice	State Sales Tax Paid or Accrued (Col. 6 x 4.45%)
		TOTAL				



LOUISIANA
DEPARTMENT of REVENUE

Statement of Proper Expenditures

PLEASE PRINT OR TYPE

Commercial Farm/Farmer	Certification Number	
Mailing Address		
City	State	ZIP
Contact Person	Telephone Number	

STATEMENT OF PROPER EXPENDITURES

STATE OF _____

PARISH/COUNTY OF _____

BEFORE ME, the undersigned Notary Public in and for the Parish/County of _____ ,

State of _____, comes:

Taxpayer or any officer of the corporation

Who states that:

I attest the expenditures submitted were incurred to purchase qualified agricultural fencing materials in the Louisiana parish of

_____.

Taxpayer or any officer of the corporation

Affiant Signature

Title

Thus done and signed at _____ (City), State of _____, this _____ (day) of _____ (Month), _____ (year), in the presence of the undersigned witnesses, of the full age of majority, and me, Notary, after a full and complete reading of the whole.

(1) Witness Name <i>(please print)</i>	(2) Witness <i>(please print)</i>
(1) Witness Signature	(2) Witness Signature
Notary Public Name <i>(please print)</i> .	Notary Public Signature
	My commission expires <i>(seal)</i>