

LOUISIANA

DEPARTMENT of REVENUE

Commercial Producers and Business Consumers of Farm-Related Products

Louisiana Sales Tax Exemption Certificate

Louisiana R.S. 47:301 et seq

Louisiana Department of Revenue
Revenue Processing Center
P.O. Box 4998
Baton Rouge, LA 70821-4998
Telephone: (855) 307-3893

Note: Farmers who are engaged in crawfish production or harvesting must use exemption certificate R-1319. Farmers who are engaged in catfish production or harvesting must use exemption certificate R-1387.

Purchaser Information

Name of Farm or Farmer			
Physical Address	City	State	ZIP
Mailing Address	City	State	ZIP
Telephone Number	Farm Products		

The purchaser named above certifies that: *(Mark one or more, as applicable.)*

X	Tax Rate	Sales Return Code	Exemption Description
<input type="checkbox"/>	0%	1037	The animal feed purchased will be consumed only by livestock that are part of the purchaser's commercial or agricultural stock. This exemption may be claimed by purchasers such as cattlemen, dairymen, poultrymen, and others who produce livestock or livestock products. The exemption may not be claimed on purchases of feed for animals held for personal use or to sustain animals for business purposes other than resale. (R.S. 47:301(10)(e))
<input type="checkbox"/>	0%	5016	The seed, fertilizers, or pesticides, including insecticides, herbicides, and fungicides purchased will be used for planting or treatment of crops grown in commercial quantities for sale, or for consumption by livestock or livestock products that are for commercial sale. This exemption may not be claimed by persons growing vegetables, ornamental plants, lawns, etc., for their personal use and not for commercial sale. (R.S. 47:301(10)(e) and 305.3)
<input type="checkbox"/>	0%	5016	The containers purchased will be used in the packaging for sale of farm products that he has grown. The containers will be sold with the farm products. (R.S. 47:305(D)(1)(f))
<input type="checkbox"/>	1%	Sch. A Line 22	The diesel fuel, butane, propane, and other liquefied petroleum gases purchased will be used for farm purposes as a power source or as a heating fuel for equipment that is used directly in a commercial growing or livestock production operation. (R.S. 47:305.37)
<input type="checkbox"/>	0%	1087	The pharmaceuticals are registered with the Louisiana Department of Agriculture and Forestry and will be administered to livestock used for agricultural purposes.)The pharmaceuticals will be administered to the livestock by the producer who raises livestock for profit or who raises crops, animals, plant products, or animal products for commercial sale. (R.S. 47:301(16)(f))
<input type="checkbox"/>	3%	5095	Polyroll tubing sold or used for commercial farm irrigation. (R.S. 47:305.63)
<input type="checkbox"/>	0%	5003	Feed and feed additives sold to the above named farmer for agricultural or commercial purposes. Commercial purposes means purchasing, producing, or maintaining of animals, including breeding stock, for resale.
<input type="checkbox"/>	1%	5004	Feed and feed additives sold to the above named farmer for business purposes. Business purposes means keeping and maintaining of animals which are used in performing services in conjunction with a business enterprise such as sentry dogs and rental horses.

Under penalties of perjury, I declare that I have examined this exemption certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization

Name <i>(farmer or farm's authorized representative)</i>	Title
Signature	Date <i>(mm/dd/yyyy)</i>

CAUTION TO SELLER

The seller is responsible for properly administering this sales tax exemption and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for items that clearly do not qualify for exemption under the statute. Misuse of this exemption certificate will subject the buyer or seller to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

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