

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		Expiration Date	
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%	5016	The purchase of seed, fertilizers, or pesticides, including insecticides, herbicides, and fungicides that will be used for the 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 purchase of containers that will be used in the packaging of farm products for commercial sale that are produced by the above named farmer. The containers must be sold as part of the farm products for commercial sale. (R.S. 47:305(D)(1)(f))
<input type="checkbox"/>	1%	Sch. A Line 22	The purchase of diesel fuel, butane, propane, and other liquefied petroleum gases that 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 purchase of pharmaceuticals that are registered with the Louisiana Department of Agriculture and Forestry and that will be administered to livestock used for agricultural purposes. The pharmaceuticals must be administered to the livestock by the producer who raises the 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	The purchase of polyroll tubing that will be used for commercial farm irrigation. (R.S. 47:305.63)
<input type="checkbox"/>	0%	5003	The purchase of feed and feed additives sold to the above named farmer for agricultural or commercial purposes. Commercial purposes include purchasing, producing, or maintaining of animals (including breeding stock) for resale. This exemption may be claimed by such purchasers 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 for resale. (R.S. 47:301(10)(e), 47:305(A)(3), 47:305(A)(4)(b)(i) and (iii)).
<input type="checkbox"/>	1%	5004	The purchase of 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. (R.S. 47:305(A)(4)(b)(ii)).

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.