

# LOUISIANA

DEPARTMENT of REVENUE

## Application to File Direct Marketer Sales Tax Return

**Mail To:**

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

Louisiana Revised Statute 47:302(K)(5) allows vendors who qualify as a "dealer" in this state solely by virtue of engaging in regular or systematic solicitation of a consumer market in this state by the distribution of catalogs, periodicals, advertising fliers, or other advertising, or by means of print, radio, or television media, including but not limited to television shopping channels, by mail, telegraphy, telephone, computer database, cable, optic, microwave, or other communication system. A vendor who qualifies as a dealer in this state as provided in R.S. 47:301(4) is prohibited from collecting the tax imposed under this Subsection in lieu of collecting the sales and use tax imposed by a political subdivision of this state which tax is remitted directly to the political subdivision.

Note: A signature is required on page 2 of this application. This information will be used by the Department to determine if you qualify to file Form R-1031, Direct Marketer Sales Tax Return. If it is determined that your company qualifies to file Form R-1031, Direct Marketer Sales Tax Return, the department will notify you in writing. If approved, the seller agrees to collect, report, and remit the Direct Marketer's Sales Tax at a rate of 8.45%. The collection and remittance of tax imposed under R.S. 47:302(K)(5) relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.

**PLEASE PRINT OR TYPE**

Legal Name					
Trade Name, DBA Name(s)			NAICS Code		
Physical Address			Mailing Address		
City	State	ZIP	City	State	ZIP
Date of Incorporation (mm/dd/yyyy)	State of Incorporation		Federal ID Number		
Contact Person	Contact's Telephone Number		Contact's Email Address		

What is the website address of the business? \_\_\_\_\_

Is the business a Marketplace Facilitator electing not to collect and remit sales tax on behalf of their third party sellers, but who will instead submit the required report? Yes  No

Is the business a Marketplace Facilitator that allows others to sell products through its physical or electronic marketplace? Yes  No

If no, does the business make sales through a marketplace? Yes  No

If yes, what is the name and website address of the marketplace(s) on which the business sells? \_\_\_\_\_

Does the business also make sales that do not occur through the marketplace website? Yes  No

What tangible personal property or services are sold in Louisiana? \_\_\_\_\_

What type of sales are made into Louisiana?

Wholesale Sales  Retail Sales  Leasing or Rental  Other: \_\_\_\_\_

Please give a detailed description of the business activities in Louisiana: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Type of Organization (*i.e. Corporation, LLC, Partnership, Proprietorship, etc.*): \_\_\_\_\_

**Please check all the items below that describe this company’s business activities in Louisiana. If none of these items pertain to this business, select “None of the above.”**

- 1. Maintains a place of business in Louisiana, such as an office, agency, warehouse, showroom, retail outlet, manufacturing plant, etc.
- 2. Has an employee or independent representative in Louisiana, or one that travels into Louisiana for any reason, including (but not limited to) installations, training, sales calls, etc., such as a salesman, sales representative, manufacturer’s representative, contractor, agent, installer, repairman, etc.
- 3. Delivers merchandise to customers in Louisiana by company-owned vehicle, leased vehicle, or by any means other than common carrier or the U.S. Postal Service.
- 4. Leases or rents tangible personal property in Louisiana.
- 5. Contracts to make improvements to real property in Louisiana.
- 6. Holds title to any real property in Louisiana.
- 7. Partners with or is affiliated with another company in Louisiana.
- 8. Corporation files as part of a Federal consolidated group for income tax purposes. If so, please attach a list of the corporation names and FEIN’s of the members who do business in Louisiana.
- 9. Corporation meets other requirements to file sales or use taxes in Louisiana. If checked, please attach an explanation.
- 10. None of the above.

List the names and titles of all officers/members:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Please list all account numbers currently open for sales and use taxes in Louisiana:

\_\_\_\_\_  
 \_\_\_\_\_

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

**Application Authorization**

Name	Title
Signature of Applicant	Date (mm/dd/yyyy)

Questions about the completion of this return should be sent to [Sales.Inquiries@LA.gov](mailto:Sales.Inquiries@LA.gov).

**Upon completion of this application, please fax or mail to:**

Louisiana Department of Revenue  
 Revenue Processing Center/Error Resolution Section  
 P.O. Box 3138  
 Baton Rouge, LA 70821-3138  
 Fax: (225) 237-6762