

LOUISIANA

DEPARTMENT of REVENUE

Annual Application for Exemption from Collection of Louisiana Sales Taxes at Certain Fundraising Activities

Louisiana Revised Statute 47:305.14

Louisiana Department of Revenue
P.O. Box 3278
Baton Rouge, LA 70821-3278
Telephone: (855) 307-3893
Fax Number: (225) 952-2406
Email: non.profit@la.gov

This form is for use by any domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fundraising events. Approval of the application does not exempt the applicant from taxes required by law to be paid on the applicant's purchases.

Answers to the questions below should be as full and complete as possible. Incomplete answers will cause the processing to be delayed or the exemption to be denied. Applications should be submitted as far in advance as possible, but no later than thirty days prior to the event. If this is a supplemental request adding or changing the fundraising event(s), please include a copy of the original request.

Completed forms may be emailed to the Louisiana Department of Revenue at non.profit@la.gov. It may also be faxed to (225) 952-2406 or mailed to the Louisiana Department of Revenue, P.O. Box 3278, Baton Rouge, LA 70821-3278. For questions concerning the completion of this form, please call (855) 307-3893.

PLEASE PRINT OR TYPE

Exemption Expiration Date December 31, 2019			
Nonprofit Organization Name			
Represented by			Daytime Telephone Number
Address			
City			State ZIP
Purpose of Organization			
Does this organization endorse candidates for political office or is it otherwise involved in political activities? Yes <input type="checkbox"/> No <input type="checkbox"/>			
How many fundraising events does this application cover? _____ <i>If more than one fundraising event, please attach supplemental sheet provided to list information.</i>			
EVENT			
Description of Event			
Location of Event			
City		State	ZIP Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? <i>If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.</i>			
Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fundraising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

I hereby certify that the above-named organization is a bona fide domestic, civic, educational, historical, charitable, fraternal, or religious organization; that the organization is the actual sponsor of the event described; and that all the proceeds from the event, after necessary direct expenses, will be used to further the organization's own purpose or for the educational, charitable, religious, or historical restoration purpose stated above. The answers to the above questions are correct and complete, to the best of my knowledge and belief. I also understand that any organization that fraudulently seeks exemption under R.S. 47:305.14 shall be subject to the civil and criminal penalties provided for in the statutes.

Representative <i>(Please print)</i>	Signature	Date <i>(mm/dd/yyyy)</i>
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OFFICE USE ONLY

LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

Sales Tax Return Code: 5046

Sales Tax Rate: 0% (1/1/2019 - 12/31/2019)

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PLEASE PRINT OR TYPE

EVENT

Description of Event _____

Location of Event _____

City _____	State _____	ZIP _____	Dates of Event _____
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How will the proceeds, after the payment of direct necessary expenses, be used? *If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.*

Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event?
Yes No If "Yes" explain: _____

Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fundraising event(s)?
Yes No If "Yes" explain: _____

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

OFFICE USE ONLY

LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

EVENT

Description of Event _____

Location of Event _____

City _____	State _____	ZIP _____	Dates of Event _____
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How will the proceeds, after the payment of direct necessary expenses, be used? *If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.*

Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event?
Yes No If "Yes" explain: _____

Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fundraising event(s)?
Yes No If "Yes" explain: _____

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

OFFICE USE ONLY

LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

General information
Exclusions and Exemptions for Nonprofit Organizations

The sales and use taxes imposed by the State of Louisiana do not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to or parking fees associated with event(s) sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations, which are nonprofit. In order to qualify for the exemption, the organization must be a domestic nonprofit organization that is exempt under the Internal Revenue Code and the entire proceeds (except for necessary related expenses) are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization.

The exemption does not apply to any event(s) intended to yield a profit to a promoter (individual or business) whose agreement with the nonprofit organization entitles the promoter to share in the gross proceeds of the event.

Any organization that endorses any candidate for political office or is otherwise involved in political activities is not eligible for the exemption.

This exemption does not exempt any organization or activity from the payment of sales or use taxes required by law to be made on purchases made by the organization. Also, this exemption does not exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by a qualifying organization that would be in competition with retail merchants.

The sponsorship of any event(s) by any organization applying for an exemption must be genuine. Sponsorship will not be considered genuine in any case in which exemption from taxation is a major consideration leading to the sponsorship.

Louisiana Revised Statute 47:305.14 allows a non-profit organization to apply for a fundraising event exemption on an annual basis. Please include all fundraising event(s) planned for the year. If there is more than one event, then use the supplement sheet for the additional events. Use as many supplement sheets as needed. If there is an additional fundraising event not included the original application, then submit a supplement sheet describing the new fundraising event along with the original fundraising event exemption application. All applications must be submitted at least thirty days before the first fundraising event to allow time for processing.

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event. If approved, the exemption certificate is only valid for the period and events listed in this application.

If the Department of Revenue denies tax exempt status under this statute, the organization may appeal the ruling to the Louisiana Board of Tax Appeals. The Board of Tax Appeals may overrule the Department and grant tax exempt status after a determination that the denial of tax exempt status was arbitrary, capricious, or unreasonable.

If you have any questions about the completion of this form, please email non.profit@la.gov.

Submit completed forms to:

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