

**Equipment Purchases by Qualified
 Radio Stations**

Revised Statute 47:301(16)(n)

 Louisiana Department of Revenue
 P.O. Box 201
 Baton Rouge, LA 70821-0201
 Phone: (855) 307-3893
PLEASE PRINT OR TYPE.

Authorized Purchaser Name	Telephone Number	
Radio Station Name		
Address		
City	State	ZIP

The above named radio station certifies that it qualifies for the state sales tax exemption as stated under the provisions of Louisiana Revised Statute 47:301(16)(n). The above named radio station also certifies that only their purchases of machinery and equipment are eligible for the exemption from state sales tax.

The authorized person certifies that the radio station is located within the state, is licensed by the Federal Communications Commission for radio broadcasting, and that the owner is either of the following:

- An individual domiciled in the state who owns a business with substantially all of its assets located in the state and substantially all of its payroll paid in the state.
- A business entity with substantially all of its assets located in the state and substantially all of its payroll paid in the state; provided that the business entity is not owned or controlled or is otherwise an affiliate of a multi-state business entity and is not owned or controlled by an individual who is not domiciled in the state.

This state sales tax exemption only applies to purchases of machinery and equipment used for the operation of the radio station that are eligible for depreciation for federal income tax purposes and does not apply to supplies or other expendable items. The exemption is effective for purchases made on or after July 1, 2007.

Qualifying purchases are subject to state sales tax at rates as shown in the box below.

Applicable State Sales Tax Rates		
From	To	Rate
4/1/2016	6/30/2016	5%
7/1/2016	6/30/2018	3%
7/1/2018	3/31/2019	0%

Notice to Dealer: Report this sale under exemption code 1095.

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

Radio Station Authorization	
Name	Title
Signature X	Date (mm/dd/yyyy)

Questions about this form should be sent to Sales.Inquiries@la.gov.