

LOUISIANA
DEPARTMENT of REVENUE

**Sales Tax Exemption Certificate for Purchases of Food
Items by Certain Nonpublic Schools or
Nonprofit Organizations**

Revised Statute 47:301(10)(dd)

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

PLEASE PRINT OR TYPE.

Authorized Purchaser Name		Telephone Number	
Nonpublic School or Nonprofit Organization Name			
Address			
City		State	ZIP

Revised Statute 47:301(10)(dd) provides a sales tax exclusion for purchases of food items for school lunch or breakfast programs.

The authorized person certifies their qualification for the exemption as one of the following:

- A nonpublic elementary or secondary school that participates in the National School Lunch and School Breakfast programs.
- A nonprofit corporation that serves students in nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast programs.

The sales tax exemption certificate may only be used for the purchase of food items to be used for National School Lunch and School Breakfast programs.

Note: See Revenue Information Bulletin 16-024 for more information on the taxability of meals for schools participating in the National School Lunch and School Breakfast Programs.

Notice to Dealer: Report this sale on Line 29, Sales for Resale, Schedule A of the sales tax return.

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

Authorized person completing the application for the nonpublic school or nonprofit organization.

Name	Title
Signature	Date (mm/dd/yyyy)

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