

**LOUISIANA**  
DEPARTMENT of REVENUE

**Purchases for Resale by a Blind Person in  
the Conduct of a Business**

Exemption Certificate  
*Louisiana R.S.47:305.15*

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

This certifies that the purchaser is a blind person who is making purchases for resale in the conduct of a business that is exempt from license taxes by R.S. 46:371 through 46:373, and is entitled to make purchases exempt from the payment of advance sales tax, provided sales tax is not charged to customers upon resale of the merchandise.

The blind person certifies the following:

- The purchases are made in the conduct of a business which is exempt from license taxes by R.S. 23:3032 through 3033.
- The business is conducted by the blind person exclusively for his own support or for the support of his family;
- The value of the business's stock of goods on hand, or equipment or capital stock never exceeds \$2,000;
- The business does not operate as a place of amusement.

The undersigned purchaser further agrees that should the sale later be held subject to the sales tax, the purchaser assumes full liability for payment of the tax, penalty, and interest.

**PLEASE PRINT OR TYPE.**

Signature of Blind Person		Date (mm/dd/yyyy)	
Qualifying Blind Person			
Address			
City		State	ZIP

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 5052.**

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

**Authorized representative completing this exemption certificate.**

Name	Title
Signature	Date (mm/dd/yyyy)

**Any purchaser who fraudulently signs this certificate without intent to use the property as above stated shall be subject to all penalties provided by Title 47 of the Louisiana Revised Statutes.**

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