

LOUISIANA

DEPARTMENT of REVENUE

Out-of-State Purchasers of Off-Road Vehicles Sales Tax Affidavit and Exemption Certificate

Louisiana R.S.47:305.56

Mail To:

Louisiana Department of Revenue
Audit Intelligence Team
P.O. Box 2947
Baton Rouge, LA 70821-2947
Phone: (855) 307-3893

Note to Dealer: Louisiana residents are not eligible for this exemption. The dealer must provide a copy of the Bill of Sale and a copy of the invoice along with a copy of the purchaser's out of state driver's license attached to each form. To ensure that the sales tax is properly paid to the purchaser's state of domicile, dealers are required to submit copies of all exemption certificate affidavits and residency documentation to the Louisiana Department of Revenue, Audit Intelligence Team, P.O. Box 2947, Baton Rouge, LA 70821-2947, each month in which an exemption certificate affidavit was accepted. If the dealer has questions or needs to verify if a purchaser's state of domicile provides a similar exemption and therefore qualifies for the Louisiana sales tax exemption, contact the Audit Intelligence Team at (855) 307-3893. Failure to comply will result in the seller being held responsible for the tax.

Vehicle Model	Vehicle Year	Vehicle Make	Vehicle Identification Number
Sales Invoice Number		Sales Price	
Seller Dealership Name			Telephone Number
Location Address			
City		State	ZIP

THE PURCHASER CERTIFIES THE FOLLOWING:

- The purchaser is domiciled in _____ and a copy of the proof of residency is attached.
name of state
- The purchaser's state of domicile provides a similar exemption. (*Currently only Mississippi, Oklahoma and Tennessee*).

AFFIDAVIT OF TAX PAYMENT

- The purchaser declares that this off-road vehicle will be brought or delivered to the purchaser's state of domicile, that it will not be used in Louisiana, and that the purchaser will pay the proper sales tax to his state of domicile within 60 days of the date of purchase or delivery, whichever is later.
- The purchaser understands that this exemption does not apply to local sales tax and failure to pay the sales tax to his state of domicile within the time allowed could result in an assessment for the Louisiana state sales tax.
- The purchaser understands that a copy of this exemption certificate and affidavit will be provided to the purchaser's state of domicile to ensure payment of the tax.
- The purchaser understands that making a false sworn statement is subject to state and federal statutes and may be punishable by fines and/or imprisonment.

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 5089.

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.

Certification of Purchaser

Print Purchaser's Name	Purchaser's Signature	Date (mm/dd/yyyy)
Location Address (<i>P.O. BOX NOT ACCEPTED</i>)		Telephone Number
City	State	ZIP
Print Witness's Name	Witness's Signature	Date (mm/dd/yyyy)

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