

Employment Security Office

Department of Labor

1001 North 23rd, Baton Rouge, LA 70804
(225) 342-3111

Regulates employment agencies, worker's compensation, and unemployment insurance benefits.

Department of Environmental Quality

602 North 5th St., Baton Rouge, LA 70802
(225) 219-3855

Regulates pollution control and issues permits to any business that emits particles or gasses into the air, water, or land.

Motor Vehicles Division

Department of Public Safety and Corrections

265 S. Foster Dr., Baton Rouge, LA 70806
(225) 925-6006

Licenses motor vehicle dealers; collects taxes on the sale, use, and rental of motor vehicles and mobile homes.

Department of Transportation and Development

1201 Capitol Access Rd.
Baton Rouge, LA 70802
(225) 379-1100

Regulates the use of state highways and are as adjacent to them; issues licenses for construction in these areas.

**IV. LOUISIANA DEPARTMENT OF REVENUE
ADDRESSES AND TELEPHONE NUMBERS —**

**MAIN OFFICE, 617 NORTH THIRD STREET
BATON ROUGE, LA 70802-5428**

| | |
|----------------------------------|----------------|
| Department Information | (225) 219-2112 |
| Taxpayer Services | |
| New Businesses | (225) 219-7318 |
| Corporate Income and | |
| Franchise Taxes | (225) 219-0067 |
| Excise Taxes | (225) 219-7656 |
| Personal Income Tax | (225) 219-0102 |
| Sales Tax | (225) 219-7356 |
| Severance Tax | (225) 219-2200 |
| Tax Forms | (225) 219-2113 |
| Withholding | (225) 219-0102 |

Department of Revenue Regional Offices

Alexandria
Room B-100
900 Murray Street
(318) 487-5333

New Orleans
Suite 900
1555 Poydras Street
(504) 568-5233

Baton Rouge
Suite 200
8549 United Plaza
Boulevard
(225) 922-2300

Shreveport
1525 Fairfield Avenue
(318) 676-7505

Lafayette
Brandywine III, Suite 150
825 Kaliste Saloom Road
(337) 262-5455

Thibodaux
1418 Tiger Drive
(985) 447-0976

Lake Charles
Suite 1550
One Lakeshore Drive
(337) 491-2504

District Offices
Dallas, Texas
Suite 315-LB#15
4100 Spring Valley Road
(972) 701-9682

Monroe
Room 105
122 St. John Street
(318) 362-3151

Houston, Texas
Suite 325
5177 Richmond Avenue
(713) 629-8335



Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201
www.revenue.louisiana.gov

R-20073

7/2004

This public document was published at a total cost of \$233. Two thousand five hundred copies of this public document were published in this first printing at a cost of \$233. The total cost of all printings of this document, including reprints, is \$233. This document was published for the Department of Revenue, Post Office Box 201, Baton Rouge, LA 70821, by the Division of Administration, State Printing Office, to provide information to new businesses operating in Louisiana, under authority of R.S. 47:1509. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31.

NEW BUSINESS GUIDE

Louisiana
Department of Revenue

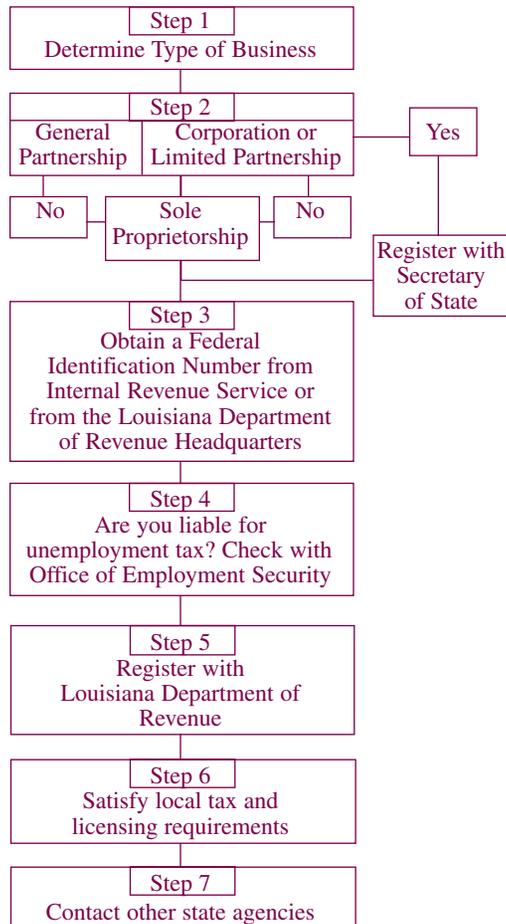


July 2004

I. INTRODUCTION

New businesses operating in Louisiana are required to register with several state and local agencies. The Department of Revenue has designed this brochure to help guide you through this process.

II. FLOW CHART OF REGISTRATION PROCESS



III. STEPS FOR REGISTERING A NEW BUSINESS

Step 1:

Determine your Business Entity Type.

- ☞ Sole Proprietorship
- ☞ General Partnership
- ☞ Limited Partnership
- ☞ Corporation

Step 2:

Register with the Office of the Secretary of State, if applicable. (See chart.)

If you are a sole proprietor, skip this step and go to Step 3. If the business is one of the other three above, contact the Secretary of State at (225) 925-4704, 3851 Essen Lane, Baton Rouge, LA 70809.

Step 3:

Determine if you are required to obtain a Federal Employer Identification Number (FEIN).

You are required to obtain a FEIN if you meet one or more of the following conditions:

- a. You are a sole proprietor with at least one employee
- b. Your business is a partnership
- c. Your business is a corporation
- d. You are a sole proprietor who enters into a partnership or later incorporates the business
- e. Certain nonprofit organizations (churches, clubs, etc.)

For more information and the form (Form SS-4) to obtain the FEIN, contact your local IRS Service Center or the Internal Revenue Service in Memphis, Tennessee (1-800-829-4933), or visit the Louisiana Department of Revenue Headquarters Building.

Step 4:

Determine if you will be liable for unemployment tax.

You must obtain an application form for your Unemployment Insurance Tax Number. This form is often called your status report. Fill this out and return it to the Office of Employment Security. This report will be reviewed to determine if you are liable. If you have any questions about your liability, contact the Employer Status Unit, Louisiana Department of Labor, Office of Employment Security, (225) 342-2944, 1001 N. 23rd Street, P. O. Box 94186, Baton Rouge, LA 70804-9186.

Step 5:

Determine if you will be liable for Louisiana Department of Revenue taxes.

Contact the Taxpayer Services Division at (225) 219-7318 for information and an application. Additional information may also be obtained from any of the regional or district offices listed on the back of this brochure.

Step 6:

Determine if you will be liable for local government taxes.

Regardless of the type of business, one or more licenses may be needed. You must contact your local tax collecting authority to determine which licenses you may need. Telephone numbers are listed in local directories.

Step 7:

Contact other state agencies to determine which licenses or permits apply.

You may need to contact other state agencies and boards. Complete information on permits, registrations, or license requirements may be obtained from the Secretary of State, First Stop Shop, 3851 Essen Lane, Baton Rouge, LA 70809, (225) 922-2675 or 1-800-259-0001.

Listed below are state agencies that administer particular licenses, permits, or have registration requirements for various occupations and business activities in Louisiana. This is not an all-inclusive list.

Department of Agriculture and Forestry

5825 Florida Boulevard, Baton Rouge, LA 70806
(225) 922-1234

Regulates anyone involved in the production, marketing, or distribution of agricultural or food products. Registers every pesticide manufactured, distributed, sold, offered for sale, used or offered for use in Louisiana.

Alcohol and Tobacco Control, Department of Revenue

8549 United Plaza Boulevard
Baton Rouge, LA 70809, (225) 925-4041

Regulates businesses involved in the production, distribution, storage, transportation, and/or sale of alcoholic beverages.

Contractors Licensing Board

2525 Quail Drive, Baton Rouge, LA 70808
(225) 765-2301

Licenses contractors or builders constructing commercial roads or buildings costing \$50,000 or more. Licenses hazardous waste contractors with contracts of \$1 or more.