



**Sales Tax Exemption for Publishing
Businesses That Distribute News
Publications at No Cost to Readers**

Taxpayer Services Division
P.O. Box 201
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(225) 219-7356
(225) 219-2065 (Fax)

Please Print or Type

| | | |
|---|-----------|---------|
| 1. Name of Publishing Business ▼ | | |
| | | |
| 2. Home Address ▼ | | |
| | | |
| ▼ City ▼ | ▼ State ▼ | ▼ ZIP ▼ |
| | | |
| 3. Mailing Address ▼ | | |
| | | |
| ▼ City ▼ | ▼ State ▼ | ▼ ZIP ▼ |
| | | |
| 4. Telephone Number ▼ | | |
| | | |

The above publishing business certifies that it distributes its news publications at no cost to readers and pays unrelated third parties to print its news publications.

Revised Statute 47:301(3)(h) allows qualifying publishing businesses to pay sales tax on the lesser of the following costs:

1. The printing cost paid to a unrelated third party, less itemized charges for freight, paper and ink; or
2. Payments to a dealer or distributor for distribution of the paper.

In electing to pay sales tax on the payments to a dealer or distributor for distribution of the paper, the publishing business is granted a sales tax exemption for the printing costs paid to an unrelated third party. The publishing business is responsible for paying the sales tax on their distribution costs.

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| 5. Representative from Publishing Business completing the exemption certificate | |
| ▼ Print/Type Name ▼ | ▼ Title ▼ |
| | |
| ▼ Signature ▼ | ▼ Date ▼ |
| | |