

# LOUISIANA

DEPARTMENT of REVENUE

## Application to File Direct Marketer Sales Tax Return

*Louisiana Revised Statute 47:302(K)(5)*

### Mail or Fax To:

Louisiana Department of Revenue  
Revenue Processing Center  
P.O. Box 3138  
Baton Rouge, LA 70821-3138  
Phone: (855) 307-3893  
Fax: (225) 237-6762

Louisiana Revised Statute 47:302(K)(5) allows vendors who qualify as a "dealer" in this state solely by virtue of engaging in regular or systematic solicitation of a consumer market in this state by the distribution of catalogs, periodicals, advertising fliers, or other advertising, or by means of print, radio, or television media, including but not limited to television shopping channels, by mail, telegraphy, telephone, computer database, cable, optic, microwave, or other communication system. A vendor who qualifies as a dealer in this state as provided in LA R.S. 47:301(4)(a)-(k) is prohibited from collecting the tax imposed under this Subsection in lieu of collecting the sales and use tax imposed by a political subdivision of this state which tax is remitted directly to the political subdivision.

**Note:** A signature is required on page 2 of this application. This information will be used by the Department to determine if you qualify to file Form R-1031, *Direct Marketer Sales Tax Return*. If it is determined that your company qualifies to file Form R-1031, *Direct Marketer Sales Tax Return*, the department will notify you in writing. If approved, the seller agrees to collect, report, and remit the Direct Marketer's Sales Tax at a rate of 8.45%. The collection and remittance of tax imposed under LA R.S. 47:302(K)(5) relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.

### PLEASE PRINT OR TYPE

Legal Name					
Trade Name, DBA Name(s)			NAICS Code		
Physical Address			Mailing Address		
City	State	ZIP	City	State	ZIP
Date of Incorporation (mm/dd/yyyy)	State of Incorporation		Federal ID Number		
Contact Person	Contact's Telephone Number		Contact's Email Address		

What is the website address of the business? \_\_\_\_\_

Is the business a Marketplace Facilitator electing not to collect and remit sales tax on behalf of their third party sellers, but who will instead submit the required report? Yes  No

Is the business a Marketplace Facilitator that allows others to sell products through its physical or electronic marketplace? Yes  No

If no, does the business make sales through a marketplace? Yes  No

If yes, what is the name and website address of the marketplace(s) on which the business sells? \_\_\_\_\_

Does the business also make sales that do not occur through the marketplace website? Yes  No

What tangible personal property or services are sold in Louisiana? \_\_\_\_\_

What type of sales are made into Louisiana?

Wholesale Sales    Retail Sales    Leasing or Rental    Other: \_\_\_\_\_

Please give a detailed description of the business activities in Louisiana: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Type of Organization (*i.e. Corporation, LLC, Partnership, Sole Proprietorship, etc.*): \_\_\_\_\_

**Please check all the items below that describe this company’s business activities in Louisiana. If none of the items pertain to this business, select “None of the above.”**

- 1. Maintains a place of business in Louisiana, such as an office, agency, warehouse, showroom, retail outlet, manufacturing plant, etc.
- 2. Has an employee or independent representative in Louisiana, or one that travels into Louisiana for any reason, including (but not limited to) installations, training, sales calls, etc., such as a salesman, sales representative, manufacturer’s representative, contractor, agent, installer, repairman, etc.
- 3. Delivers merchandise to customers in Louisiana by company-owned vehicle, leased vehicle, or by any means other than common or contract carrier, including the U.S. Postal Service.
- 4. Leases or rents tangible personal property in Louisiana.
- 5. Contracts to make improvements to real property in Louisiana.
- 6. Holds title to any real property in Louisiana.
- 7. Partners with or is affiliated with another company in Louisiana.
- 8. Files as part of a Federal consolidated group for income tax purposes. If so, please attach a list of the names and FEIN’s of the members who do business in Louisiana.
- 9. Company meets other requirements to file sales or use taxes in Louisiana:
  - Company will or has met economic nexus thresholds (\$100,000 Gross Sales/200 or more transactions).
  - Company meets other filing requirements – attach explanation.
- 10. None of the above.

List the names and titles of all officers/members/managers/partners:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Please list all Louisiana jurisdictions in which you are currently registered for sales and use taxes (include both state and local account numbers):

\_\_\_\_\_

\_\_\_\_\_

Under the penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.	
<b>Application Authorization</b>	
Name	Title
Signature of Applicant	Date ( <i>mm/dd/yyyy</i> )

<b>FOR OFFICIAL USE</b>		
<input type="checkbox"/> <b>Approved</b>  <input type="checkbox"/> <b>Disapproved</b>	Signature of Department Representative	Date ( <i>mm/dd/yyyy</i> )