

# LOUISIANA

DEPARTMENT of REVENUE

## Application for Certification as a Commercial Farmer

Louisiana Revised Statute 47:301(30)

Louisiana Department of Revenue  
Revenue Processing Center  
P.O. Box 4998  
Baton Rouge, LA 70821-4998  
Phone: (855) 307-3893  
Fax: (225) 237-6765

Please submit the completed application along with all required documentation by fax or mail to the Louisiana Department of Revenue (LDR), using the contact information listed above. Applicants may also use LDR's LaTAP ([www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap)) system to apply online. See instructions.

New Application for Commercial Farmer Certification  Renewal of Commercial Farmer Certification

Part 1 Applicant Information			
Legal Name		Trade Name (if applicable)	
Commercial Farm Location Address		City	State ZIP
Mailing Address		City	State ZIP
Contact Person		Contact Number	
Social Security Number (Individuals and Managing Partners of LLCs)		Federal Employee Identification Number (Corporations and LLCs filing as Corporations)	
Part 2 Louisiana Department of Revenue Account Numbers (List the account numbers for which this business is registered, if applicable.)			
Sales	Withholding	Corporate Income/Franchise	
Part 3 Louisiana Workforce Commission Information			
Is this business or individual required to register with the Louisiana Workforce Commission (LWC)? (Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must register with LWC.)			
<input type="checkbox"/> Yes <input type="checkbox"/> No (If you answered NO to this question, go directly to Part 4.)			
IF YES: Louisiana Workforce Commission Employer Account File Number (Contact LWC at (225) 342-3160 for assistance.)		IF YES: North American Industry Classification System Code (business activity code) issued by LWC	
Part 4 North American Industry Classification System Code			
Applicants that are not required to register with the Louisiana Workforce Commission must provide the NAICS code found on federal income tax schedules and forms. Please see the instructions for additional information.			
NAICS Code (business activity code)		Federal Income Tax Form or Schedule Attached	
Part 5 Farm Operation Confirmation (Please check one.)			
<b>NEW FARMING OPERATIONS</b>			
<input type="checkbox"/> I certify that the above named individual or entity is a commercial farmer as defined by LA R.S. 47:301(30) and is regularly engaged in the commercial production of vegetables, fruits, crops, livestock, poultry and other qualifying food or agricultural products for sale. By checking this box, I certify that the above named individual or entity is commencing commercial farming operations and no farm income and expenses have been reported to the Internal Revenue Service as of the date of this application. I acknowledge that failure to report future farm income and expenses to the Internal Revenue Service will result in the revocation of the commercial farmer certification and will subject any purchases made through the use of this certification to state sales tax and any penalties and interest as provided by law.			
<b>ONGOING FARMING OPERATIONS</b>			
<input type="checkbox"/> I certify that the above named individual or entity is a commercial farmer as defined by LA R.S. 47:301(30). I further certify that the above named individual/entity is regularly engaged in the commercial production of vegetables, fruits, crops, livestock, poultry and other qualifying food or agricultural products for sale. I also certify that all farm income and expenses are reported to the Internal Revenue Service and a copy of the most recent federal income tax return and schedule is attached for verification purposes.			
<b>FINISHED GOODS PRODUCED:</b>			
Authorization			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge it is true, correct, and complete.			
Applicant or Authorized Agent (please print or type)		Title	
Signature		Date (mm/dd/yyyy)	

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



# LOUISIANA

DEPARTMENT of REVENUE

## Instructions for Application for Certification as a Commercial Farmer

*Louisiana Revised Statute 47:301(30)*

Louisiana Revised Statute 47:301(30) provides for the certification of persons who are occupationally engaged in producing food or agricultural commodities for sale. The commercial farmer certification is limited to those persons, partnerships, or corporations regularly engaged in the commercial production for sale of vegetables, fruits, crops, livestock, poultry, and other food or agricultural products that report farm income to the Internal Revenue Service. The farm income reported must be related to the commercial production of vegetables, fruits, crops, livestock, poultry and other food or agricultural products. Income received from agricultural program payments, farm land lease proceeds and income from non-farm activities cannot be used to qualify for certification.

The completed application and required documentation may be submitted by fax: (225) 237 – 6765 or by mail to: Louisiana Department of Revenue, Revenue Processing Center, P.O. Box 4998, Baton Rouge, LA 70821-4998. Applicants may also use LDR's LaTAP ([www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap)) system to apply online.

All applications must be accompanied by the applicant's most recent federal income tax form or schedule used to report farm income. Failure to submit the required documents and sign this application will result in denial of the certification. Please check the new application box if you do not currently have a commercial farmer certification from the Louisiana Department of Revenue. Check the renewal box if you currently have a commercial farmer certification or you currently have a farmer manufacturer's exemption certificate to purchase farm machinery and equipment.

### PART 1 – APPLICANT INFORMATION

**Legal Name** – Enter the legal name of the business for corporations and limited liability companies, the individual owner's name for sole proprietorships, and the names of the principal partners for partnerships.

**Trade Name** – Enter the trade name of the business if different from the legal name(s). Otherwise, write "Same."

**Commercial Farm Location Address** – Enter the primary physical location where the commercial farm is located (street number or name). Do not enter a post office box number on this line. If the commercial farm operation has multiple properties used for farming purposes, enter the property used as the primary base for operations.

**City, State, ZIP** – Enter the city, state, and zip code for the commercial farm location address.

**Mailing Address** – Enter the mailing address for the commercial farmer certification if different from the commercial farm location address. If the mailing address is the same as the location address, write "Same".

**City, State, ZIP** – Enter the city, state, and zip code for the mailing address.

**Contact Person** – Enter the name of the person that can respond to questions regarding this application.

**Contact Number** – Enter the telephone number (including area code) where the contact person can be reached during normal business hours.

**Social Security Number** – Enter the social security number of the individuals or managing partners of LLCs that are owners of the commercial farm.

**Federal Employee Identification Number** – Enter the federal employee identification number of the corporation or LLC filing as a corporation that are the owners of the commercial farm. If you do not have a federal employee identification number (FEIN), enter N/A (not applicable).

### PART 2 – LOUISIANA DEPARTMENT OF REVENUE ACCOUNT NUMBERS

**Sales** – Enter the sales tax account number for the commercial farm (if applicable) on this line. Otherwise, enter N/A (not applicable).

**Withholding** – Commercial farms with employees must have a withholding account. Online registration for withholding tax is available at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). If the business is currently registered for withholding tax, enter the account number here. Enter N/A (not applicable) if the business does not have employees.

**Corporate Income/Franchise** – Commercial farms that file corporate tax returns must have a corporate income/franchise tax account. If the commercial farm is currently registered for corporate income/franchise tax, enter the account number here. Enter N/A (not applicable) if the business is not a corporation or an LLC filing as a corporation.

### PART 3 – LOUISIANA WORKFORCE COMMISSION INFORMATION

Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must also register with the Louisiana Workforce Commission (LWC). If your business is currently registered with LWC, mark the "Yes" box, enter the LWC account number on the form, and enter the North American Industry Classification System Code (NAICS) issued to the commercial farm by LWC on the appropriate line.

### Part 4 – NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

Complete this part only if you are not required to register with the Louisiana Workforce Commission (LWC). The North American Industry Classification System Code (NAICS) will be used to certify an applicant not registered with the LWC. The NAICS code should reflect the agricultural commodities produced by the commercial farm/farmer; it is generally based on the activity that generates the most revenue for the commercial farm/farmer. The NAICS code is also known as the agricultural/business activity code. See the table below for a listing of federal income tax forms and schedules where the NAICS code may be found. Please indicate the form or schedule that is attached to document farm income and expenses and the applicant's NAICS code.

### PART 5 – FARM OPERATION CONFIRMATION

Please check the New Farming Operations box if the commercial farm operations have just begun and no farm income and expenses have been reported to the Internal Revenue Service as of the date of the application.

Please check the Ongoing Farming Operations if the commercial farm operations are continuing and farm income and expenses are being reported to the Internal Revenue Service as of the date of the application.

Under "Finished Goods Produced," provide a description of the type of product produced and the anticipated uses.

FIT Form or Schedule	NAICS Location
Schedule F	Box B
Form 1065	Box C
Form 1120	Schedule K, Line 2a
Form 1120S	Box B