



LOUISIANA
DEPARTMENT of REVENUE

INSTRUCTIONS

Fiber Optic Cable Equipment Rebate

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362 Phone:
(225) 219-2270
Email: LDRTax.Refunds@LA.gov

Louisiana Revised Statute 47:305.73 authorizes a state sales and use tax rebate paid on certain qualifying fiber-optic cable equipment. Qualifying rebate requests are limited to fifty percent of the state sales and use tax paid on the qualifying equipment. Each item of fiber-optic cable equipment is eligible for a single rebate request.

For administrative purposes, fiber-optic cable equipment rebates enacted under LA R.S. 47:305.73 will be considered in the same manner as other refund claims. LA R.S. 47:1520.2 requires the electronic filing of all schedules and invoices when: 1) there is a claim for a sales tax refund that is greater than \$25,000 or 2) when a tax preparer is filing a refund claim on behalf of a taxpayer, regardless of the amount of the refund requested. See Revenue Information Bulletin No. 16-040 for additional information. If this rebate claim requires the electronic filing of documents, please send an email to LDRTax.Refunds@LA.gov to request that a secure portal be opened for sending documentation electronically.

Qualifications

In order to apply for the rebate, the requestor must be the winning bidder of a census block awarded by the Federal Communications Commission in the Rural Digital Opportunity Fund Auction. A copy of the Bid Award Notification Letter must be attached to the rebate request.

In order for the rebate to be issued, the fiber-optic cable equipment cannot be purchased with state or federal funds unless the state or federal funds are reported as taxable income on the requestor's federal income tax return. If the requestor has paid for the qualifying fiber-optic cable equipment with state or federal funds, the requestor's federal income tax return indicating the inclusion of the state or federal funds used to purchase the equipment must be included with the rebate request. If the federal return has not yet been filed, a notarized affidavit attesting to the inclusion of the funds in income is required. If the purchase of the fiber-optic cable equipment was purchased through a repayable loan, documentation of the loan agreement must be attached to the requestor's rebate claim form.

Specific Instructions

NOTE: Separate rebate claims must be filed for each census block.

1. Taxpayer's Legal Name – If taxpayer is corporation, enter corporation name.
2. Louisiana Sales Tax Account Number – self-explanatory.
3. Taxpayer's Trade Name – self-explanatory.
4. Business Activity/NAICS Code – Enter the business activity/NAICS (North American Industry Classifications System) code found on the taxpayer's federal income tax return.
5. Address – mailing address.
6. City/State/Zip – self-explanatory.
7. Represented By – Name of claimant or business hired to submit claim information. Please submit Form R-7006, Power of Attorney, with the refund claim.
8. Contact Phone Number – self-explanatory.
9. Contact Email Address – self-explanatory.
10. Census Block Number – Census Block Number awarded to winning bidder/requestor by the Federal Communications Commission in the Rural Digital Opportunity Fund Auction. A copy of the Bid Award Notification Letter must be attached to the rebate request.
11. Census Block Name (if applicable) – self-explanatory.
12. Federal Bid Contract Number (if applicable) – self-explanatory.
13. Winning Bid Number – self-explanatory.
14. Was the fiber-optic cable equipment paid for with state or federal funds? Yes/No – If yes, please see Qualifications section above.
15. Was the fiber-optic cable equipment paid for with repayable loans? Yes/No - If yes, attach repayable loan documentation.
16. Total Amount of State Sales Tax Paid or Accrued on Eligible Fiber-Optic Equipment – State Sales Tax Paid from total of Column 15.
17. Net State Sales Tax Rebate Request – 50 percent of Line 17.
18. Taxpayer signature – self-explanatory.
19. Date – self-explanatory.



INSTRUCTIONS
Fiber Optic Rebate
Request Invoice Detail Sheet

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If your Claim for Refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "PAID PREPARER USE ONLY" box and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

FIBER OPTIC REQUEST INVOICE DETAIL SHEET INSTRUCTIONS

Please complete the schedule and attach it, along with supporting invoices to the rebate cover sheet.

For each invoice, please fill in the requested information for each qualifying item in the corresponding column.

Total all the state sales tax paid on the listed equipment and enter on the total line and on the rebate cover sheet in the box titled Total amount of state sales tax paid on eligible fiber-optic equipment (Total of Column 15).

The Statement of Proper Expenditures must accompany the completed schedule and rebate claim form.

The Estimated Parish Rebate form must be returned with your completed rebate request. This information will be provided to local tax administrators in anticipation of your local rebate request. This form is not your parish rebate request. Each parish must be contacted for instructions on requesting a local sales tax rebate on qualifying purchases of fiber optic cable and related items for each census block contract.



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Taxpayer Legal Name (If taxpayer is corporation, enter corporation name)		Louisiana Sales Tax Account Number	
Taxpayer Trade Name		Business Activity/NAICS Code	
Address			
City		State	ZIP
Represented By (Give name and title)		Contact Phone Number	
Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No		Contact Email Address	
Census Block Number		Block Name (if applicable)	
Federal Bid Contract Number		Winning Bid Number	
A copy of the winning bid notification from the Federal Communications Commission Rural Digital Opportunity Fund Auction must be attached in order for the rebate request to be processed.			
Was the fiber-optic cable equipment paid for with state or federal funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, attach either the federal income tax return and supporting documentation that indicates the state or federal funds were treated as taxable income for FIT purposes, or the notarized affidavit.	
Was the fiber-optic cable equipment paid for with repayable loans?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, attach repayable loan documentation.	
1. Total amount of state sales tax paid on eligible fiber-optic equipment (Total of Column 15)			
2. Net State Sales Tax Rebate Request (50% of Line 1)			

Under penalties of perjury, I declare that I have examined this claim form and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	



LOUISIANA
DEPARTMENT of REVENUE

Statement of Proper Expenditures

PLEASE PRINT OR TYPE.

Taxpayer Legal Name		Louisiana Tax Account Number	
Address			
City		State	ZIP
Contact Person		Telephone Number	

STATEMENT OF PROPER EXPENDITURES

STATE OF _____

PARISH/COUNTY OF _____

BEFORE ME, the undersigned Notary Public in and for the Parish/County of _____,

State of _____, comes:

Taxpayer or any officer of the corporation

Who states that:

I attest the expenditures submitted were incurred to purchase qualified fiber-optic equipment in connection with the distribution of fixed and mobile broadband networks to the unserved areas included in the Louisiana census block named in the attached bid award notification letter.

Taxpayer or any officer of the corporation

Affiant Signature

Title

Thus done and signed at _____ (City), State of _____, this _____ (day) of _____ (Month), _____ (year), in the presence of the undersigned witnesses, of the full age of majority, and me, Notary, after a full and complete reading of the whole.

(1) Witness Name <i>(please print)</i>		(2) Witness <i>(please print)</i>	
(1) Witness Signature		(2) Witness Signature	
Notary Public Name <i>(please print)</i> .	Notary Public Signature	My commission expires <i>(seal)</i>	



LOUISIANA
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**Fiber Optic Cable Rebate
Estimated Parish Rebate**

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Email: LDRTax.Refunds@LA.gov

Census Block Information

Taxpayer Legal Name (If taxpayer is corporation, enter corporation name)		Louisiana Sales Tax Account Number	
Taxpayer Trade Name		Business Activity/NAICS Code	
Address			
City		State	ZIP
Represented By (Give name and title)		Contact Phone Number	Contact Email Address

Census Block Information

Census Block Number	Block Name (if applicable)
Federal Bid Contract Number	Winning Bid Number

Estimated Parish Rebate

Acadia Parish	Iberia Parish	St. Charles Parish
Allen Parish	Iberville Parish	St. Helena Parish
Ascension Parish	Jackson Parish	St. James Parish
Assumption Parish	Jefferson Parish	St. John the Baptist Parish
Avoyelles Parish	Jefferson Davis Parish	St. Landry Parish
Beauregard Parish	Lafayette Parish	St. Martin Parish
Bienville Parish	Lafourche Parish	St. Mary Parish
Bossier Parish	LaSalle Parish	St. Tammany Parish
Caddo Parish	Lincoln Parish	Tangipahoa Parish
Calcasieu Parish	Livingston Parish	Tensas Parish
Caldwell Parish	Madison Parish	Terrebonne Parish
Cameron Parish	Morehouse Parish	Union Parish
Catahoula Parish	Natchitoches Parish	Vermilion Parish
Claiborne Parish	Orleans Parish	Vernon Parish
Concordia Parish	Ouachita Parish	Washington Parish
DeSoto Parish	Plaquemines Parish	Webster Parish
E Baton Rouge Parish	Pointe Coupee Parish	West Baton Rouge Parish
East Carroll Parish	Rapides Parish	West Carroll Parish
East Feliciana Parish	Red River Parish	West Feliciana Parish
Evangeline Parish	Richland Parish	Winn Parish
Franklin Parish	Sabine Parish	
Grant Parish	St. Bernard Parish	

I authorize the Louisiana Department of Revenue to forward the information on this page only to the Uniform Local Sales Tax Board and applicable local sales tax collectors representing the parish(es) in which I intend to request a local sales tax rebate. I understand that local sales tax collectors may require that the state level rebate application be approved before the local sales tax collector will consider the corresponding local sales tax rebate request.

Authorization

Taxpayer	Title
Signature of Taxpayer	Date (mm/dd/yyyy)

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	