

# LOUISIANA

DEPARTMENT of REVENUE

## Annual Application for Exemption from Collection of Louisiana Sales Taxes at Certain Fund-Raising Activities

*Louisiana Revised Statute 47:305.14*

Louisiana Department of Revenue  
P.O. Box 3278  
Baton Rouge, LA 70821-3278  
Telephone: (855) 307-3893  
Fax Number: (225) 952-2406  
Email: [non.profit@la.gov](mailto:non.profit@la.gov)

This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fund-raising events. Approval of the application does not exempt the applicant from taxes required by law to be paid on the applicant's purchases.

Answers to the questions below should be as full and complete as possible. Incomplete answers will cause the processing to be delayed or the exemption to be denied. Applications should be submitted as far in advance as possible, but no later than thirty days prior to the event. If this is a supplemental request adding or changing the fund-raising event(s), please include a copy of the original request.

Completed forms may be emailed to the Louisiana Department of Revenue at [non.profit@la.gov](mailto:non.profit@la.gov). It may also be faxed to (225) 952-2406 or mailed to the Louisiana Department of Revenue, P.O. Box 3278, Baton Rouge, LA 70821-3278. For questions concerning the completion of this form, please call (855) 307-3893.

Exemption Expiration Date <b>December 31, 2017</b>			
Nonprofit Organization Name			
Represented by			Daytime Telephone Number
Address			
City			State ZIP
Purpose of Organization			
Does this organization endorse candidates for political office or is it otherwise involved in political activities? Yes <input type="checkbox"/> No <input type="checkbox"/>			
How many fund-raising events does this application cover? _____ <i>If more than one fund-raising event, please attach supplemental sheet provided to list information.</i>			
<b>EVENT</b>			
Description of Event			
Location of Event			
City		State	ZIP Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? <i>If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.</i>			
Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			

**If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.**

I hereby certify that the above-named organization is a bona fide domestic, civic, educational, historical, charitable, fraternal, or religious organization; that the organization is the actual sponsor of the event described; and that all the proceeds from the event, after necessary direct expenses, will be used to further the organization's own purpose or for the educational, charitable, religious, or historical restoration purpose stated above. The answers to the above questions are correct and complete, to the best of my knowledge and belief. I also understand that any organization that fraudulently seeks exemption under R.S. 47:305.14 shall be subject to the civil and criminal penalties provided for in the statutes.

Representative (Please print)	Signature	Date (mm/dd/yyyy)
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### OFFICE USE ONLY

LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

**Sales Tax Return Code: 5046**

**Sales Tax Rate: 0% (1/1/2017 - 12/31/2017)**

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**EVENT**

Description of Event \_\_\_\_\_

Location of Event \_\_\_\_\_

City _____	State _____	ZIP _____	Dates of Event _____
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How will the proceeds, after the payment of direct necessary expenses, be used? *If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.*  
 \_\_\_\_\_

Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event?  
 Yes  No  If "Yes" explain: \_\_\_\_\_

Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)?  
 Yes  No  If "Yes" explain: \_\_\_\_\_

**If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.**

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LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

**EVENT**

Description of Event \_\_\_\_\_

Location of Event \_\_\_\_\_

City _____	State _____	ZIP _____	Dates of Event _____
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How will the proceeds, after the payment of direct necessary expenses, be used? *If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.*  
 \_\_\_\_\_

Does this event have an agreement with a promoter, individual or business that allows the promoter/individual/business to share in the proceeds from the event?  
 Yes  No  If "Yes" explain: \_\_\_\_\_

Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)?  
 Yes  No  If "Yes" explain: \_\_\_\_\_

**If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.**

**OFFICE USE ONLY**

LDR Representative Signature _____	<input type="checkbox"/> Approved: _____ (date)
	<input type="checkbox"/> Disapproved: _____ (date)

**General information**  
***Exclusions and Exemptions for Nonprofit Organizations***

The sales and use taxes imposed by the State of Louisiana do not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to or parking fees associated with event(s) sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations. In order to qualify for the exemption, the organization must be a domestic nonprofit organization that is exempt under IRS Code Section 501(c)(3) and the entire proceeds (except for necessary related expenses) are used for educational, charitable, religious, or historical restoration purposes or to further the organization's stated purpose.

The exemption does not apply to any event(s) intended to yield a profit to a promoter (individual or business) whose agreement with the nonprofit organization entitles the promoter to share in the gross proceeds of the event.

Any organization that endorses any candidate for political office or is otherwise involved in political activities is not eligible for the exemption.

This exemption does not exempt any organization or activity from the payment of sales or use taxes required by law to be made on purchases made by the organization. Also, this exemption does not exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by a qualifying organization that would be in competition with retail merchants.

The sponsorship of any event(s) by any organization applying for an exemption must be genuine. Sponsorship will not be considered genuine in any case in which exemption from taxation is a major consideration leading to the sponsorship.

Louisiana Revised Statute 47:305.14 allows a non-profit organization to apply for a fund-raising event exemption on an annual basis. Please include all fund-raising event(s) planned for the year. If there is more than one event, then use the supplement sheet for the additional events. Use as many supplement sheets as needed. If there is an additional fund-raising event not included the original application, then submit a supplement sheet describing the new fund-raising event along with the original fund-raising event exemption application. All applications must be submitted at least thirty days before the first fund-raising event to allow time for processing.

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event. If approved, the exemption certificate is only valid for the period and events listed in this application.

If the Department of Revenue denies tax exempt status under this statute, the organization may appeal the ruling to the Louisiana Board of Tax Appeals. The board may overrule the Department and grant tax exempt status if it is determined that the denial of tax exempt status was arbitrary, capricious, or unreasonable.

If you have any questions about the completion of this form, please email [non.profit@la.gov](mailto:non.profit@la.gov).

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