

Deduction Code	Line Description	Short Description
5011	Steam and bulk or utility water used for non-residential purposes	5011 Nonresidential steam/water
5014	Electricity and natural gas or energy for non-residential use	5014 Nonresidential elec/gas
5019	Boiler fuel for nonresidential use	5019 Nonresidential boiler fuel
7011	Sales to direct pay permit holders (DP numbers) or for hire carriers (FH numbers); dealers (other than data centers) must apply for an exemption certificate using Form R-1377, <i>Direct Payment Sales Tax Application</i> . Data centers must apply for an exemption certificate using Form R-85005, <i>Direct Payment Sales Tax Application For Use by Approved Data Centers</i> .	7011 Sales to DP & FH Holders
9996	The procurement and administration of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.	9996 Chemotherapy Rx
9997	The sale of prescription drugs pursuant the Social Security Act, or covered under Medicaid or Medicare	9997 Sales Rx Drugs Ind'als CMS
9998	Infused or injected prescription drugs for treating certain diseases and conditions	9998 Infused & Injected Rx Drugs
9999	Sales out of the parish (intrastate commerce)	9999 Sales out of parish/intrastate