

DESOTO PARISH SALES & USE TAX COMMISSION

P. O BOX 927 ***** MANSFIELD, LA. 71052

SPECIFIC INSTRUCTIONS FOR COMPLETING THE SALES AND USE TAX REPORT EFFECTIVE OCTOBER 1, 2004

LINE INSTRUCTIONS

- LINE 1. This should include "Gross Sales" of tangible personal property as reported on Line 1 of the Louisiana Sales Tax Return and Leases, Rentals, and Services as reported on Line 3 of the Louisiana Sales Tax Return. Taxable services reported to a local jurisdiction can be greater than taxable services reported to the State since services are taxed where the service is performed for local taxation.
- LINE 2. The gross sales of tangible personal property *for resale or further processing* are exempt provided the purchaser has provided the seller with a completed resale certificate.
- LINE 3. Cash discounts allowed and sales returns & allowances are allowed as a deduction provided the sale was reported as a taxable sale in a previous period.
- LINE 4. The seller must keep sufficient records to support the delivery (delivery tickets, truck logs, bills of lading).
- LINE 5. The sale of gasoline and motor fuel is exempt from the local sales tax.
- LINE 6. Sales made directly to the U. S. Government, State of Louisiana, and its Political Subdivisions and Agencies.
- LINE 7. Sales of food paid for with USDA Food Stamps or WIC Vouchers are deductible.
- LINE 8. Other authorized deductions must be reported on lines 8, 9, 10, with explanation and authority given.
- LINE 11. Self-explanatory
- LINE 12. Self-explanatory
- LINE 13. "Adjusted Gross Sales" means the total taxable sales to be reported to each jurisdiction. The total of all columns reported (Line 13) must equal the amount on Line 12.
- LINE 14. A *use tax* is due on purchases of tangible personal property on which the tax is not paid to the vendor. A use tax is the tax on the use, the consumption, the distribution and the storage (for use or consumption) of tangible personal property in this jurisdiction.
- LINE 15. Self-explanatory
- LINE 16. Self-explanatory
- LINE 17. If the total sales tax collected exceeds the amount on line 16, you must report the excess tax collected.
- LINE 18. Self-explanatory
- LINE 19. A 1% discount is allowed to compensate registered dealers in accounting for and remitting the tax on a *timely* basis. Such compensation is allowed only when the report and payment is not delinquent. Once disallowed, there are no provisions in the law to reinstate this discount.
- LINE 20. Self-explanatory

- LINE 21. Penalty at 5% for each 30 days or *fraction thereof* of delinquency, not to exceed 25%, must be calculated on the amount of tax due if delinquent. A report is due on the 1st day of the month following the period covered and becomes delinquent if not transmitted on or before the 20th day.
- LINE 22. Interest at 1 1/4% per month (15% APR) must be calculated on the amount of tax due, if delinquent, from the due date (1st of the month) until paid.
- LINE 23. Self-explanatory
- LINE 24. A debit or credit memo issued by this office must be attached to your report. No unauthorized debits or credits may be taken here.
- LINE 25. Self-explanatory
- LINE 26. This is the amount to be remitted to this office and should be the total of all columns, Line 25.

EXPLANATION OF COLUMNS

- COLUMN A** This column is used to report the taxable sales made (or delivery taken) ***in Mansfield***. The 1% City of Mansfield, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN B** This column is used to report the taxable sales made (or delivery taken) ***in Logansport***. The 1% Town of Logansport, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN C** This column is used to report the taxable sales made (or delivery taken) ***in South Mansfield***. The 1% Village of South Mansfield, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN D** This column is used to report the taxable sales made (or delivery taken) ***in Stonewall***. The 1% Town of Stonewall, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN L** This column is used to report the taxable sales made (or delivery taken) ***in Grand Cane***. The 1% Village of Grand Cane, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN M** This column is used to report the taxable sales made (or delivery taken) ***in Keachi***. The 1% Town of Keachi, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN E** This column is used to report the taxable sales made (or delivery taken) ***in DeSoto Parish but outside the incorporated areas named above***. The 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 4% would be reported in this column.