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SALES & USE TAX DEPARTMENT

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INSTRUCTIONS FOR COMPLETING THE SALES & USE TAX RETURN

<p><u>GENERAL INSTRUCTIONS</u></p> <p>1. All persons and dealers who are subject to the tax levied are required to file a tax return monthly, unless otherwise authorized. Returns are due on or before the 20th day of the month following the close of the period covered by the return.</p> <p>2. Corrections or changes in the name and address information, which appears on the return, should be made by lining through the incorrect information and by adding the correct information.</p> <p>3. Care should be exercised to ensure that: (a) the correct period is entered in the upper right hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty and interest accompanies the return; and (d) the return and remittance are placed in the mail.</p> <p>4. Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on their monthly tax reports. Of special importance is using the correct column on the report so as to properly indicate the jurisdiction that is entitled to the tax being remitted. The physical location of your business and your delivery activity are important factors in determining the proper column(s) in which to report taxable transactions.</p> <p><u>SPECIFIC INSTRUCTIONS</u></p> <p>Line 1. "Gross Sales," means the total sales of tangible personal property, sales of certain taxable services, and gross receipts from leasing or renting tangible personal property as reported to the State of Louisiana.</p> <p>Line 2. Sales of tangible personal property, which is going to be resold by the purchaser, or sales of materials for further processing into articles of tangible personal property for resale are to be listed on Line 2. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate.</p> <p>Line 3. Cash discounts allowed by the seller and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed on returned merchandise on which the full sales price, including tax, has been returned to the customer. Repossession of property sold on an installment or credit basis is not allowed as a deduction from gross sales.</p>	<p>Line 4. Enter the total sales delivered or shipped outside of St. James Parish and sales made in bona fide interstate or foreign commerce. In order to qualify as an allowable deduction, delivery must be made into another parish, state or country or to a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping tickets, bills of lading or similar documents. This deduction does not apply to repair services performed in this Parish.</p> <p>Line 5. The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.</p> <p>Line 6. Enter sales of tangible personal property to, or any services performed for the U.S. Government, State of Louisiana and its Political Subdivisions, and local Governmental Agencies or Instrumentality's.</p> <p>Line 7. Sales of food paid for using USDA Food Stamp Coupons or WIC program vouchers are totally exempt from sales taxes.</p> <p>Line 8, 9, 10. Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified.</p> <p>Line 11. Self-explanatory.</p> <p>Line 12. Self-explanatory.</p> <p>Line 13. The Adjusted Gross Sales of Line 12 is to be distributed to each column in accordance to where the taxable transaction occurred. The sum of Line 13 A, B, & C should equal Line 12.</p> <p>Line 14. A use tax is due on the cost of tangible personal property used, consumed, distributed or stored for use or consumption in the St. James Parish upon which St. James Parish sales tax has not been paid at the time of purchase. Also include the cost of tangible personal property imported into this Parish from other taxing jurisdictions upon which a like and equal tax has not been paid.</p> <p>Line 15. Self-explanatory.</p> <p>Line 16. Self-explanatory.</p> <p>Line 16a. (Column A Only) List the total sales, purchases or rentals included on line 15 subject to the Manufacturing Machinery & Equipment Exclusion. Only applies to businesses with NAICS Code 331111 – Iron & Steel Mills.</p>	<p>Line 16b. (Column A Only) Multiply line 16a. by 1% to calculate the Manufacturing Machinery & Equipment exclusion amount.</p> <p>Line 16c. (Column A Only) Subtract line 16b from line 16.</p> <p>Line 17. In cases where the actual tax amount collected for each jurisdiction exceeds the tax amount due on Line 16, the excess shall be recorded on this line and included in your computations of the tax due.</p> <p>Line 18. Self-explanatory.</p> <p>Line 19. To receive Vendor's Compensation for the remittance of the tax due, payment must be transmitted on or before the 20th day following the period covered by this return. Vendor's Compensation is disallowed on delinquent return. Multiply Line 18 by 1.5% to calculate the Vendor's Compensation due.</p> <p>Line 20. Self-explanatory.</p> <p>Line 21. A delinquent penalty of 5% for each month or fraction thereof is assessed on each delinquency and is increased by 5% on the 1st day of each month thereafter until paid to a maximum of 25%. A monthly return becomes delinquent on the 21st day of the month following the month covered by the return. A quarterly return becomes delinquent on the 21st day of the month following the calendar quarter covered by the tax return. For example, a return for the month of January would be subject to a 5% penalty on or after the 21st day of February, a 10% penalty on or after the 1st day of March, etc.</p> <p>Line 22. Interest at the rate of 1% per month or fraction thereof is due on all returns transmitted to this office after the 20th of the month in which due. The interest will increase by 1% on the 1st day of each month thereafter until the amount due is paid.</p> <p>Line 23. Self-explanatory.</p> <p>Line 24. Authorized debits or credits (as evidenced by an official memo) are to be recorded on this line.</p> <p>Line 25. Self-explanatory.</p> <p>Line 26. Total amount to be remitted. Add line 25 Columns A, B & C and place total on line 26. Please send remittance in the form of cashier's check, personal check, or money order. PLEASE DO NOT SEND CASH THROUGH THE MAIL.</p>
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