

REMIT ALL PAYMENTS TO:
VERNON PARISH SALES TAX DEPARTMENT
 117 Belview Road
 Leesville, Louisiana 71446
 FAX: (337) 239-3905
dwhite@vpsb.k12.la.us or 337-239-1631
renenance@vpsb.k12.la.us or 337-239-1632
www.laota.com

PLEASE INDICATE ANY CHANGES BELOW	
Date out of business	Date business sold
Name of New Owner	
Mailing address change	
Location address change	

SALES AND USE TAX REPORT **Acct #:** _____ Period covered _____

(Do Not use any other taxpayer's return as this may result in improper credit.)

1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, AND SERVICES		To avoid penalties your envelope must have an official postmark dated on or before the 20th following the period covered by the return. <i>Make a copy for your records</i>
SCHEDULE "A" ALLOWABLE DEDUCTIONS		
2. SALES FOR RESALE OR FURTHER PROCESSING (RESALE CERTIFICATE ON FILE)		
3. CASH DISCOUNTS, SALES RETURNS & ALLOWANCES		
4. SALES DELIVERED OR SHIPPED OUTSIDE THIS JURISDICTION (DOES NOT APPLY TO REPAIRS)		
5. SALES OF GASOLINE AND MOTOR FUELS		
6. SALES TO US GOV'T, STATE OF LA, POLITICAL SUBDV. & LOCAL AGENCIES		
7. SALES OF FOOD PAID WITH USDA FOOD STAMPS OR WIC VOUCHERS		
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)		
8		
9		
10		
11. TOTAL ALLOWABLE DEDUCTIONS (LINE 2 THRU 10)		
12. ADJUSTED GROSS SALES (LINE 1 MINUS LINE 11)		

COMPUTATION OF SALES AND USE TAX	COMPLETE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS				
	A 4%	B 5.50%	C 5.50%	D 5%	E 5%
A-2%School Board,1.5%Police Jury,.5%Sheriff's Office					
B-1.5%City of Leesville,2%School Board,1.5%Police Jury,.5%Sheriff's Office					
C-1.5%Town of New Llano,2%School Board,1.5%Police Jury,.5%Sheriff's Office					
D-1%Town of Rosepine,2%School Board,1.5%Police Jury,.5%Sheriff's Office					
E-1%Town of Hornbeck,2%School Board,1.5%Police Jury,.5%Sheriff's Office					
13. ADJUSTED GROSS SALES IN EACH JURISDICTION					
14. PURCHASES SUBJECT TO USE TAX IN EACH JURISDICTION					
15. TOTAL TAXABLE TRANSACTIONS (LINE 13 PLUS LINE 14)					
16. TAX DUE (MULTIPLY LINE 15 BY THE TAX RATE OF EACH COLUMN)					
17. EXCESS TAX COLLECTED					
18. TOTAL TAX DUE (LINE 16 PLUS LINE 17)					
19. VENDORS COMPENSATION (2% LINE 18) (ONLY IF PAYMENT IS NOT DELINQUENT)					
20. NET TAX DUE (LINE 18 MINUS LINE 19)					
21. PENALTY (5% of Tax for each 30 Days or Fraction Thereof, 25% Max)					
22. INTEREST (1.25% PER MONTH CALCULATED FROM DATE DUE UNTIL PAID)					
23. TOTAL TAX, PENALTY, AND INTEREST DUE (SUM OF LINES 20-22)					
24. TAX DEBIT OR CREDIT (AUTHORIZED MEMO MUST BE ATTACHED)					
25. TOTAL AMOUNT DUE (LINE 23 PLUS OR MINUS LINE 24)					
26. TOTAL REMITTED (TOTAL OF LINE 25 COLUMNS A, B, C, D, E)	HAVE YOU USED THE PROPER COLUMN?				\$
I declare under the penalties for filing false reports that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than this taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge					
This return is DUE on the 1st day of the month following the period covered by this return and becomes DELINQUENT if not received by this office prior to the 21st day					
DATE PREPARED	SIGNATURE OF INDIVIDUAL OR AGENT & PHONE NUMBER	SIGNATURE OF PREPARER & PHONE NUMBER		CHECK NUMBER	
		Phone Number for Contact person	Reviewed By		

\$20.00 CHARGE ON ALL RETURNED CHECKS

VERNON PARISH SALES TAX
 117 Belview Road
 Leesville, Louisiana 71446

Account No.
 La. Tax ID:

File and pay online at: www.SalesTaxOnline.com OR www.ParishE-File.com

VERNON PARISH SALES TAX INSTRUCTIONS FOR COMPLETING CONSOLIDATED FORM

- LINE 1 Gross sales of tangible personal property, leases, rentals, and services as reported to the State of Louisiana
- LINE 2 Sales of tangible personal property for resale or further processing are exempt provided the purchaser has provided the seller with a completed resale exemption certificate
- LINE 3 Cash discounts and sales returns and allowances are allowed as a deduction provided the sale was reported as a taxable sale. Repossession of property sold on an installment or credit basis are not allowed as a deduction from gross sales
- LINE 4 Self-explanatory
- LINE 5 Sales of gasoline and motor fuels are entered here
- LINE 6 Sales made directly to the U.S. Government and State of Louisiana are exempt from local sales tax. However, sales to contractors or subcontractors doing work for U.S. Government, State of Louisiana, or local government are taxable sales
- LINE 7 Sales of food paid for with Food Stamps or WIC is entered here
- LINE 8 Purchases within Vernon Parish on items for resale in which you paid tax at the time of purchase may be deducted on this line
- LINE 9, 10 Other deductions authorized must be reported on Line 9, 10 with explanation and authority given
- LINE 11 Self-explanatory
- LINE 12 Self-explanatory
- LINE 13 Adjusted Gross Sales are the total taxable sales to be reported to each jurisdiction – by stacked columns
COLUMN A. Gross sales within the parish
COLUMN B. Gross sales within the parish AND city of Leesville
COLUMN C. Gross sales within the parish AND town of New Llano
COLUMN D. Gross sales within the parish AND town of Rosepine
COLUMN E. Gross sales within the parish AND town of Hornbeck
- LINE 14 A use tax is due on purchases of tangible personal property used, consumed, distributed, or stored for use or consumption in the respective jurisdiction(s) on which tax has not been paid to the vendor. Use tax would also apply in cases where tangible personal property is imported into the parish and other applicable jurisdictions for use, consumption, distribution or storage on which a like and equal tax has not been paid
- LINE 15 Self-explanatory
- LINE 16 Multiply line 15 by % shown in column
- LINE 17 Enter amount of tax collected in excess of line 16
- LINE 18 Self-explanatory
- LINE 19 A 2% discount is allowed to compensate the dealer in accounting for and remitting the tax on a timely basis. Vendor's compensation is not allowed on returns transmitted after the 20th of the month which are due and payable
- LINE 20 Self-explanatory
- LINE 21 Compute delinquent payment at 5% of line 18 for each 30 days or fraction thereof of delinquency, not to exceed 25% of line 18. A return is due on the first day of the month following the period covered and becomes delinquent if not transmitted on or before the 20th day of the month. Penalty is calculated from the 1st day of the month in which the tax was due
- LINE 22 Compute interest due at 1.25% per month (15% APR) of line 18 for each 30 days or fraction thereof of delinquency. Interest is figured from the 1st day of the month in which the tax was due
- LINE 23 Self-explanatory
- LINE 24 A debit or credit memo issued by this office must be attached to your return. No unauthorized debits or credits are allowed
- LINE 25 Self-explanatory
- LINE 26 Amount to be remitted with return to this office