

SALES AND USE TAX REPORT GENERAL INSTRUCTIONS

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.
2. Corrections or changes in the name and address information, which appear on the return, should be made by lining through the incorrect information and by adding the correct information.
3. Care should be exercised to insure that: (a) the correct period is entered or shown at the top 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.
4. Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on their monthly sales 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.
5. If applicable, please send remittance in the form of personal check, cashier's check, or money order. Do not send cash through the mail. You may also pay by credit card by calling 1-800-2PAY-TAX or visit www.officialpayments.com

SPECIFIC INSTRUCTIONS

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. This figure should not include any sales tax.

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 listed here. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate.

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 refunded to the customer. In no instance should cash discounts and sales returns exceed the gross sales listed on line 1. A copy of the original invoice and the credit memo/refund issued to the customer must accompany the return containing credit request.

Line 4: Enter the total sales delivered or shipped outside of Livingston 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 by a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping documents, tickets, bills of lading, or similar documents.

This deduction does not apply to repair services performed in this parish.

Line 5: The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.

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 Instrumentalities.

Line 7: Sales of food paid for using USDA Food Stamp coupons or WIC program vouchers are totally exempt from sales tax.

Lines 8, 9, and 10: Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified.

Line 11: The total of all allowable deductions (Lines 2 - 10).

Line 12: Self explanatory.

Line 13: The adjusted gross sales from line 12 should be allocated out on line 13 per the jurisdiction in which the sales occurred. The total of the columns on line 13 should equal line 12.

Line 14: A use tax is due on the cost of tangible personal property used, consumed, distributed, or stored for use or consumption in Livingston Parish upon which Livingston 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.

Line 15: Self explanatory.

Line 16: Multiply the total shown on line 15 by the percent shown at the top of each column.

Line 17: In cases where the actual tax collected for each jurisdiction exceeds the tax due on line 16, the excess shall be recorded on this line and included in your computations of the tax due.

Line 18: Self explanatory.

Line 19: To receive Vendor's Compensation of 1% for the remittance of the tax due, payment must be made on or before the 20th day following the period covered by this return. Vendor's Compensation is disallowed on delinquent returns.

Line 20: Self explanatory.

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 return. A quarterly return becomes delinquent on the 21st day of the month following the calendar quarter covered.

Line 22: Interest at the rate of 1-1/4% 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 1-1/4% on the 1st day of each month thereafter until the amount due is paid.

Line 23: Self explanatory.

Line 24: Any outstanding debit balance or applicable credit balance may be entered here. **An authorized memo must be attached for all credit claims.**

Line 25: Self explanatory.

Line 26: Total of line 25 for Columns A through J.