

Business Tax Enforcement

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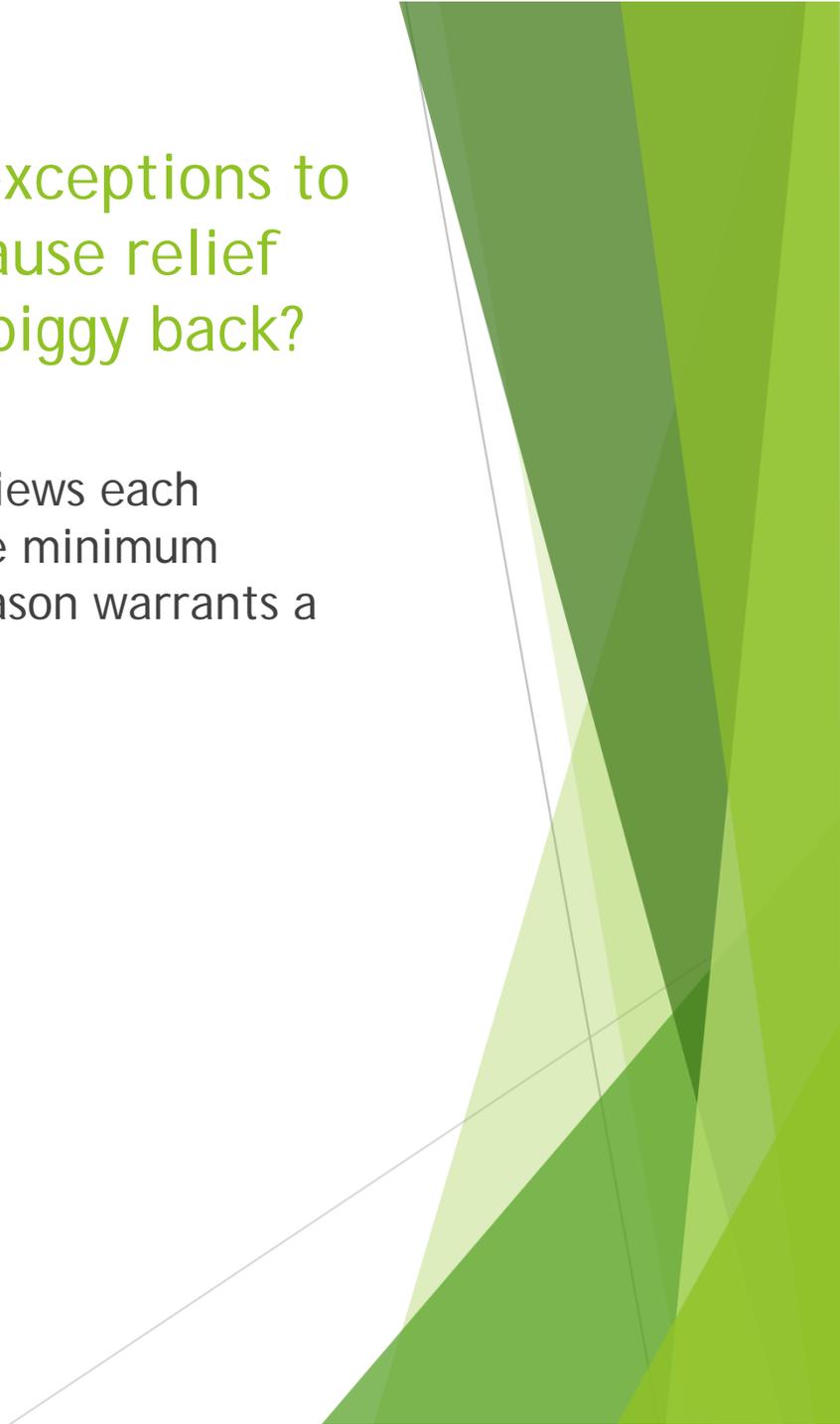


Sale for Resale certificates

- ▶ Act 211 of the 2017 Regular Session, effective Oct 1, 2017
- ▶ To receive Sales Tax Resale Certificate:
 - ▶ Need to be current in filing/paying all taxes. If so, will receive resale certificate.
 - ▶ Can have an installment agreement in place or under formal appeal.
 - ▶ Revenue Information Bulletin 10-020

Not granting reasonable cause exceptions to penalties. What if reasonable cause relief was granted by IRS, would LDR piggy back?

The Louisiana Department of Revenue reviews each penalty waiver independently, first for the minimum requirements and then to determine if reason warrants a waiver.



Withholding non-filer 2012- Current

- ▶ Every employer must file quarterly.
- ▶ Each employer who withholds from the combined wages of all employees is required to pay as follows:
 - ▶ \$500 or less = Quarterly
 - ▶ \$501 to \$5,000 = Monthly
 - ▶ \$5,001 and greater = Semi-monthly.

Final withholding return electronic / paper.

(Mark this box if this a final return.)

(Enter date business sold/closed.)

- ▶ Business.Inquiries@la.gov

