

GENERAL INFORMATION

1. All persons and dealers who are subject to the tax levied under Chapter 2 of Title 47 of 1950, as amended, are required to file a tax return monthly, unless otherwise provided. Returns are due on or before the 20th day of the month following the close of the period in which the tax becomes due. If the due date falls on a weekend or holiday, the return is due on the first business day after the due date and becomes delinquent on the first day thereafter.
2. All amounts on the return should be rounded to the nearest dollar.
3. Care should be exercised to ensure that: the correct period is entered in the space provided at the top of the return; the return is signed and dated by the appropriate company official; and a payment for the exact amount of tax, penalty, and interest accompanies the return.
4. **IMPORTANT NOTICE:** The state sales tax paid on the rental of sleeping rooms is used to fund tourism and economic development projects in your parish. It is important that you completely and accurately fill out this state sales tax return to ensure that the tax is properly distributed to your local government agencies.

{ Do not claim credit for any previous overpayment. A refund will be issued. }

INSTRUCTIONS

Line 1 – Enter the total gross receipts from the rental of hotel/motel rooms to transient guests, as defined by Louisiana Revised Statute 47:301(6).

Line 2 – Enter the total of room rental receipts billed to, and paid directly by, a federal, state, or local governmental agency. Do not include room rentals paid by governmental employees.

Line 3 – Self-explanatory.

Line 4 – “Gross sales” as used here means the total sale price for each individual item or article of tangible personal property with no reduction for any purpose.

Line 5 – A use tax is due on the purchaser’s acquisition price of the tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines. The total cost or value of such property on which the tax has not been paid to vendors must be entered on this line.

Line 6 – The gross receipts billed for the lease or rental of tangible personal property, as well as the gross receipts from taxable services defined in the statutes, should be included. Refer to the Sales Tax Law and Regulations for details showing services that are taxable and leases or rentals that are taxable.

Line 7 – Self-explanatory.

Line 8 – Use the worksheet below to determine the amount to be entered on Line 8.

Exempt Sales, Leases, Rentals, and Services		
8a	Enter the total gross receipts for tax-exempt sales, leases, and rentals (other than room rentals) of tangible personal property, and tax-exempt services billed to and paid directly by a federal, state, or local government agency. (Do not include such transactions paid by governmental employees.)	
8b	Enter the total gross receipts for sales of prepaid telephone calling cards included on Line 4.	
8c	Multiply Line 8b by 20%.	X 0.20
8d	Add Lines 8a and 8c. Enter this amount on Line 8 of the return.	

Line 9 – Self-explanatory.

Line 10 – Self-explanatory.

Line 11 – In cases where the total amount of Louisiana sales or use taxes collected by use of tax-bracket tables exceeds the amount shown on Line 10, any such excess must be remitted to the Louisiana Department of Revenue.

Line 12 – Self-explanatory.

Line 13A – To compute vendor’s compensation, multiply the amount on Line 13A by the .748 percent vendor’s compensation rate. Act 15 of the 2016 First Extraordinary Session limits vendor’s compensation on Louisiana state sales/use tax to \$1,500 per taxpayer. In addition, the vendor’s compensation is not allowed on the 1 percent tax imposed by R.S. 47:321.1. The effective rate of vendor’s compensation allowable for state sales tax is .748 percent (.935 times 4 percent divided by 5 percent). No vendor’s compensation will be allowed for any taxes if the returns and payments are not timely filed and remitted.

Line 13B – Taxpayers may donate all or any portion of the vendor’s compensation listed on Line 13A to The Louisiana Military Family Assistance Fund. Line 13B cannot exceed Line 13A.

Line 13C – This line equals the amount of vendor’s compensation applied to this return after any donation of the vendor’s compensation to The Louisiana Military Family Assistance Fund. This line cannot be less than zero.

Line 14 – Self-explanatory.

Line 15 – A return becomes delinquent on the 21st day of the month following the taxable period. If the return is filed late, a delinquent penalty of 5% for each 30 days or fraction thereof of delinquency, not to exceed 25% of the net tax due on Line 14 must be entered on Line 15.

NOTE – In addition to the delinquent penalty reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Line 16 – A return becomes subject to interest charges on the 21st day of the month following the taxable period. Interest is imposed on the net tax due (Line 14) until paid in full. The monthly interest rate can be found on the Tax Interest Rate Schedule (R-1111). Form R-1111 is available on the Department’s website at www.revenue.louisiana.gov. To compute the interest amount due, multiply the monthly interest rate times the net tax due times the number of months late and enter on Line 16.

Line 17A – This line equals the total tax, penalty, and interest due on this return before any additional amounts donated to The Louisiana Military Family and Assistance Fund.

Line 17B – Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This payment is in addition to the tax computed to be due on Line 17A.

Line 17C – Submit payment for this amount with the return. If paying by EFT, be sure to use tax code 04141.

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This space on the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.