

FOR FILING PERIODS BEGINNING JULY 1, 2018
GENERAL INSTRUCTIONS

1. Form R-1031 may only be used by a seller who meets the requirements of Revised Statute 47:302(K)(5). This return is not intended for use by a "dealer" described as "engaging in business in this state" under Louisiana Revised Statute 47:301(4).
2. Filers can type information onto the form from their computer screen or print a blank copy and handwrite the information on the appropriate lines. To key information directly onto the return, simply tab into or "left click" the mouse cursor over the selected field and key the data for that line.
3. If printing by hand, the numerals in the boxes must be clear and legible.
4. Print a copy of the completed form and mail it to the Department of Revenue.
5. Amounts on the return should be rounded to the nearest dollar.
6. Enter the business' legal or owner name, trade name, and address in the spaces provided in the upper portion of the return.
7. If applicable, enter your ten-digit Revenue Account Number in the space provided in the upper right-hand corner.
8. Enter the month and year of the filing period in the space provided (use mm/yy format.).
9. After all the information is entered, sign and date the return in the spaces provided. Include remittance for the tax, interest and penalty shown on Line 19; and mail to the Department of Revenue at the address shown in the upper left-hand corner of the return. **Do not send cash.**
10. If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.
11. Returns are due on or before the 20th day of the month following the month in which the sale was made. In addition, a delinquent penalty is due at the rate of 5% of the tax due for each month or fraction of a month, up to a maximum of 25% of the tax due. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.

SPECIFIC INSTRUCTIONS

Line 1 - Enter gross sales of tangible personal property sold and shipped to customers in Louisiana.

Line 2 - If you are reporting allowable deductions, be sure to complete Schedule A, Lines 12 through 18. Enter the amount of allowable deductions from Line 18.

Line 3 - Total Taxable Amount: Subtract Line 2 from Line 1 and enter on Line 3.

Line 4 - Tax Due: Multiply Line 3 by 8.45% and enter on Line 4.

Line 5 - The sales tax is rounded to the nearest dollar. In cases when the sum of all the individual sales taxes collected exceeds 8.45 percent of the taxable amount reported on Line 3, the excess amount must be reported on this line.

Line 6 - Total: Add Lines 4 and 5 and enter sum here.

Line 7 - To compute vendor's compensation, multiply the amount shown on Line 6 by 0.84%. As provided by Louisiana R.S. 47:306(A)(3) (a), the State of Louisiana vendor's compensation rate is 0.935% of the tax amount due. However, Act 15 of the 2016 First Extraordinary Session of the Louisiana Legislature imposes two restrictions on the State of Louisiana's vendor's compensation. Under one restriction, the sales tax imposed pursuant to R.S. 47:321.1 is not eligible for vendor's compensation. As a result, a mathematical calculation is performed to determine the correct vendor's compensation rate based on the state sales tax rate reported on this return. The second restriction limits the State of Louisiana's vendor's compensation to \$1,500 per Louisiana dealer per calendar month.

Vendor's compensation as provided by LA R.S. 47:306(A)(3)(a) is allowed only when the dealer remits all sales tax as shown due on the return. Partial vendor's compensation for a partial payment of sales tax due is not allowed.

Line 8 - Net Tax Due: Subtract Line 7 from Line 6.

Line 9 - If the return or remittance is filed after the due date, multiply Line 8 by the delinquent penalty rate applicable. See general instruction 11 above.

Line 10 - If the remittance is made after the due date, multiply Line 8 by the applicable interest rate. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.

Line 11 - Total Tax, Penalty, and Interest: Enter the sum of Lines 8, 9, and 10. Make payment to: Louisiana Department of Revenue. **Do not send cash.**

Line 12 - Enter sales of prepaid telephone cards. Prepaid telephone cards are telecommunication calling cards which are paid in advance in predetermined amounts that decline with use.

Line 13 - Multiply Line 12 by 11.8% (.118) to determine the deductible amount of the reported sales of prepaid phone cards. Prepaid phone cards are subject to a reduced sales tax rate of 7.45%.

Line 14 - Enter sales of food items for further preparation and consumption in the home. Qualifying items include, but are not limited to, meats; pastries; cookies; candy; flour, spices; coffee; rice and pasta. Gift packages of food items that include non-food items of tangible personal property are not eligible for the deduction. These items include re-usable baskets and similar containers, serving trays, cups and souvenirs.

Line 15 - Enter sales of prescription drugs. All drugs must be prescribed by a physician and used exclusively for the treatment of diseases.

Line 16 - Enter sales to agencies, branches or instrumentalities of the U.S. Government, State of Louisiana, or any political subdivision of Louisiana.

Line 17 - Enter sales to registered Louisiana dealers who properly document their exempt status with a completed Louisiana Resale Certificate.

Line 18 - Add Lines 13 through 17. Enter the total on Line 18 and on Line 2.

Questions about the completion of this return should be sent to Sales.Inquiries@LA.gov.