

Sales Tax Return - General Instructions

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 each month for the preceding calendar month or quarter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the next day thereafter.

2. Corrections or changes to the name and address information shown on the form should be made by placing an "x" in the address change box on the front of the form and writing the correct

information in the space provided. If this is an amended return, place an "x" in the box labeled "Amended Return" on the back of the form. If this is a final return, place an "x" in the box labeled "Final Return" on the back of the form and enter the date the business was sold or closed in the space provided.

3. All amounts on the return should be rounded to the nearest dollar and handprinted in the appropriate boxes in a fashion similar to the examples shown on the face of the return.

4. Care should be exercised to ensure that: (a)

the correct period is entered or shown in the appropriate area near the upper left-hand corner of the return; (b) the handprinted numerals in the boxes are similar to the examples shown near the upper right of the form; (c) the return is signed and dated by the appropriate company official; (d) a payment for the exact amount of tax, penalty, and interest accompanies the return and that this payment amount is properly entered on Line 16 of the form; (e) if payment is made electronically, mark the box on Line 16; and (f) the return and payment are placed in the attached pre-addressed envelope, stamped, and mailed.

Sales Tax Return - Specific Instructions

Line 1 - "Gross sales" is the total sale price for each individual item or article of tangible personal property with no reduction for any purpose.

Line 2 - 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 3 - 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. Taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular phone calls, and pager services are taxable at 3 percent, and should be included on this line. Refer to the Sales Tax Law and Regulations for details showing services that are taxable and leases or rentals that are taxable.

Line 4 - Self-explanatory.

Line 5 - From Line 34 Schedule A, no deduction can be claimed unless the item has been included on either Line 1, 2, or 3.

Line 6 - Self-explanatory.

Line 7 - Self-explanatory.

Line 8 - 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 7, any such excess must be remitted to the Secretary of Revenue.

Line 9 - Self-explanatory.

Line 10 - To receive the dealer's 1.1 percent compensation for remittance of the tax levied, deduct the 1.1 percent from the total tax accounted for and payable to the Secretary of Revenue before taking credit for taxes already paid to a wholesaler. Such compensation is allowable only when the return is filed timely, and in no instance can the compensation be allowed if the return is filed delinquent or the tax is not paid when due.

Line 11 - Self-explanatory.

Line 12 - All dealers who have paid advance sales tax to a manufacturer, wholesaler, jobber, or supplier shall deduct from the total tax collected by them upon retail sale of the commodity the amount of advance sales tax paid, provided tax-paid invoices evidencing the payments are retained by the dealer claiming the refund or credit. Purchases should be shown in their entirety, even though some portion of the purchases did not bear the advance sales tax. Claim only the amount of Louisiana tax paid. Credit for local taxes cannot be claimed here nor can credit be claimed for property purchased for resale in coin-operated vending machines.

Line 12A - A credit of up to \$25 per cash register that has been reprogrammed because of a state tax rate change may be taken on this line. An invoice showing the reprogramming charges must be attached to the return and the credit taken

cannot exceed the lower of the reprogramming charge or \$25 per cash register. This credit may be claimed only one time after each state tax rate change.

Line 13 - Self-explanatory.

Line 14 - A monthly return becomes delinquent on the 21st day of the month following the month in which tax becomes due, and a quarterly return becomes delinquent on the 21st day of the month following the calendar quarter in which the tax becomes due. If the return is filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 13, must be entered on Line 14.

NOTE - In addition to the delinquent penalties reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations. Also, an examination fee may be imposed in the event the Department is required to issue a billing notice necessitated by the filing or lack of filing of this return.

Line 15 - Interest of 1.25 percent per month of the net tax due on Line 13 must be shown for the delinquent period, beginning with the dates explained on Line 14, until the tax is remitted to the Secretary of Revenue.

Line 16 - Self-explanatory.

NOTE - Do not claim credit on Lines 16 for any previous overpayment. A refund will be issued.

Line 17 - If the credits shown on Lines 12 and 12A are greater than the amount of tax due shown on Line 11, creating a credit balance on Line 13, enter the total overpayment in the space provided.

Lines 18, 19, and 20 - The exemptions normally reported on these lines are currently suspended. Do not report any sales on these lines.

Line 21 - Report **intrastate** telecommunication services, such as local telephone calls, cellular phone charges, and pager service charges on this line.

Line 22 - Report **interstate** telecommunication services on this line. These include any taxable telecommunication services that originate in Louisiana and terminate outside Louisiana, or that originate outside Louisiana and terminate in Louisiana, and that are charged to a Louisiana address regardless of where the amount is billed or paid.

Line 23 - Self-explanatory.

Line 24 - Self-explanatory.

Line 25 - Sales to the U.S. Government, State of Louisiana or any of its agencies, boards, or commissions, or to its school boards, parish and municipal governing authorities, law enforcement districts, parish hospital service districts, parish and municipal libraries, and other political subdivisions of Louisiana are exempt from taxation.

Line 26 - Tangible personal property that is sold, purchased, manufactured, or imported to be leased or rented in arm's length transactions is excluded from taxation. Enter those transactions

here, but only for property that will be rented in arm's length transactions unless otherwise exempted and upon which the 4 percent sales tax will be collected and remitted on the rental proceeds. Property that is rented with an operator and is not subject to the rental tax does not qualify for this exclusion.

Line 27 - Cash discounts allowed by the vendor and taken by the customer are allowed as a deduction for the period claimed by the customer. Sales returns and allowances are allowed as an exemption if such returns are unused and future sales will be made at or near the same selling price. Repossessions of property sold on an installment or credit basis are not allowed as an exemption. The amount of cash discounts, sales returns, and sales allowances are totaled and entered here.

Line 28 - Sales of drugs prescribed by physicians or dentists; orthotic and prosthetic devices, wheelchairs, and patient aids for home use prescribed by physicians or chiropractors; and insulin, whether or not by prescription, are totally exempt from taxation, as provided by R.S. 47:305(D) and 47:305.2. Enter the amount of these sales here.

Line 29 - The gross sales of gasoline and special fuels are exempt from taxation if the 20¢ road tax has been paid; however, sales of diesel and any other special fuels used for off-road purposes are not exempt since such fuels are not subject to the 20¢ road tax.

Line 30 - A sale in interstate commerce is exempt from taxation provided the terms of the sale indicate that the product is required to be shipped by the seller from a point within the territorial jurisdiction of Louisiana across the boundary line to a point within the territorial jurisdiction of another state and the contract of such sale requires the shipment of such property. A sale for offshore use is exempt from taxation provided the purchaser indicates the property is for first use exclusively in the offshore area beyond the three-mile territorial boundaries of Louisiana or any other state.

Line 31 - Sales of food paid for using USDA food stamp coupons or WIC program vouchers are totally exempt from sales taxes. Enter those sales here.

Line 32 - The gross sales of tangible personal property to registered wholesalers are exempt from the payment of the advance sales tax, provided the purchaser signifies that the purchase is for resale and furnishes exemption certificate Form R-1028 (LGST-9), bearing a sales tax number indicating that the purchaser is a wholesaler and is entitled to purchase tax-free for resale purposes.

Line 33 - Any other deduction authorized by law should be properly identified, such as sales in coin-operated vending machines, sales to direct-payment permit holders, sales of electric power used in a chlor-alkali process, and sales of interstate telecommunication services to exempt call centers.

Line 34 - Add Lines 24 through 33 and enter here and on Line 5. No item can be included as a deduction unless the item has been included on either Line 1, 2, or 3.

Worksheet/Taxpayer copy

Revenue account number	Location address	Month/Quarter ending
------------------------	------------------	----------------------

1 Gross sales of tangible personal property	1		00
2 Cost of tangible personal property <small>(Used, consumed, or stored for use or consumption, or purchased or imported to be sold in coin-operated vending machines)</small>	2		00
3 Leases, rentals, and services	3		00
4 Total (Add Lines 1 through 3.)	4		00
5 Total allowable deductions (From Line 34, Schedule A. Do not include as a deduction any item not reported on Lines 1 through 3.)	5		00
6 Amount taxable (Subtract Line 5 from Line 4.)	6		00
7 Tax due (Multiply amount on Line 6 by 4%.)	7		00
8 Excess tax collected	8		00
9 Total (Add Line 7 and Line 8.)	9		00
10 Vendor's compensation (1.1% of Line 9, if not delinquent)	10		00
11 Gross tax due (Subtract Line 10 from Line 9.)	11		00
12 Sales tax credit Purchases taxed at 4%	12	.00	00
12A Register reprogramming credit (Actual programming costs, not to exceed \$25 per register - invoices must be attached)	12A		00
13 Net tax due (Add Lines 12 and 12A and subtract from Line 11. If total of Lines 12 and 12A exceeds Line 11, enter amount here and on Line 17.)	13		00
14 Penalty (See instructions.)	14	00	
15 Interest (1.25% per month from due date until paid)	15	00	
16 Total tax, penalty, and interest (Total of Lines 13, 14, and 15) <small>Make payment to: Louisiana Department of Revenue</small> Do not send cash. PAY THIS AMOUNT.	16		00
17 Overpayment to be refunded (Do not claim a credit for this overpayment on any other return.)	17	00	

Allowable deductions – Schedule A

18			
19			
20			
21 Intrastate telecommunication services	21		00
22 Interstate telecommunication services	22		00
23 Subtotal (Add Lines 21 and 22.)	23	00	
24 Multiply Line 23 by 25% and enter here.	24		00
25 Sales to U.S. Government and Louisiana state and local government agencies	25		00
26 Tangible personal property sold for lease or rent (See instructions.)	26		00
27 Cash discounts, sales returns, and allowances	27		00
28 Prescription drugs and medically related items	28		00
29 Sales of gasoline and special fuels (If 20¢ road tax has been paid)	29		00
30 Sales delivered outside Louisiana or for offshore use	30		00
31 Food paid for with USDA food stamps or WIC vouchers	31		00
32 Sales to registered wholesalers	32		00
33 Other totally tax-exempt sales (Explain. Do not include bad debt write-offs from prior period sales.)	33		00
34 Total (Add Lines 24 through 33. Enter here and on Line 5.)	34		00

**Sales Tax Division
Department Revenue
P.O. Box 3138
Baton Rouge, Louisiana 70821-3138
(225) 925-7356**

For Taxpayer Assistance, call or write the Baton Rouge Headquarters or the Regional Office in your area.

Alexandria
Room B-100
900 Murray Street
P.O. Box 1191
Alexandria, LA 71309-1191
318-487-5333

Lafayette
Brandywine III, Suite 150
825 Kaliste Saloom Road
P.O. Box 81857
Lafayette, LA 70598-1857
337-262-5455

Monroe
Room 105
122 St. John Street
P.O. Box 1783
Monroe, LA 71210-1783
318-362-3151

Shreveport
1525 Fairfield Avenue
P.O. Box 31706
Shreveport, LA 71130-1706
318-676-7505

Baton Rouge
Building 600
8490 Picardy Avenue
P.O. Box 80519
Baton Rouge, LA 70898-0519
225-763-5700
225-925-7533 (TDD)

Lake Charles
Suite 1550
One Lakeshore Drive
P.O. Box 3702
Lake Charles, LA 70602-3702
337-491-2504

New Orleans
Suite 900
1555 Poydras Street
New Orleans, LA 70112-3707
504-568-5233

Thibodaux
1418 Tiger Drive
P.O. Box 1429
Thibodaux, LA 70302-1429
985-447-0976