



## Instructions for the Transportation and Communication Utilities Tax Return

### General Information

The tax on Transportation and Communication Utilities is a license tax for the privilege of engaging in such business in the State of Louisiana. The tax rate is 2 percent of the gross receipts from intrastate business. The tax is due from every person owning or operating any public utility in Louisiana as defined as follows in the Louisiana Revised Statutes of 1950, Title 47, Chapter 11, and Sections 1001-1010, as amended:

“Public Utility” means railroads and railways, sleeping cars, motor bus lines, motor freight lines, express companies, telegraph companies, boat or packet lines, and pipelines. The term public utility shall not include publicly owned ambulance companies.

All operators of public utilities, except a motor freight line, are required to file Form R-5201, *Transportation and Communication Utilities Tax Return*, monthly on or before the 20th day following the taxable period. All operators of motor freight lines are required to file quarterly on or before the 30th day following the taxable period.

This form must be filed and paid electronically at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

### Specific Instructions

**Line 1:** Enter total gross receipts. “Gross receipts” is defined as the total amount of billings for taxable services rendered and all taxable receipts from business beginning and ending within the State.

**Line 2:** Enter the total amount of receipts for the transportation of passengers, freight, or property picked up within the corporate limits of a city or town and delivered within the corporate limits of the same city or town, or to a place within a seven-mile area adjacent to the city or town of origin. Include the receipts for the transportation of passengers or freight or property originating at and destined to points anywhere within any two contiguous parishes, each of which has a population of 400,000 or more, or within a seven-mile area adjacent to such parishes.

**Line 3:** Subtract Line 2 from Line 1.

**Line 4:** Multiply the amount on Line 3 by 2 percent.

**Line 5:** A return becomes delinquent on the day after the due date. The delinquent penalty is 5 percent of the liability for each 30 days or fraction thereof, that the return or payment is late, not to exceed 25 percent.

Electronic payments and filings that are not made by the date required will be assessed penalties per LA R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in LA R.S. 47:1601 and 1602.

Note: In addition to the delinquent penalties described above, a taxpayer may also incur accuracy-related penalties under LA R.S. 47:1604.1.

**Line 6:** Interest accrues on any unpaid tax from the due date to the date of payment. Refer to Form R-1111, *Interest Rate Schedule - Collection of Unpaid Taxes* for the applicable monthly interest rates. Form R-1111 is available on LDR’s website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

**Line 7:** Total amount due. Add lines 4, 5, and 6. This amount is to be paid when the return is filed.

### Paid Preparer Information

If the return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer 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 is \$50 for each occurrence of failing to sign or failing to provide an identification number.