

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 payment is made in a timely manner.

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. Credits for Louisiana advance sales taxes on purchases at the 4%, 3%, and 3.9% rates may be combined on Line 12.

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.

Line 18 - This line is not in use for this reporting period.

Line 19 - Enter the sale or importation of customized computer software occurring July 1, 2002, through June 30, 2003. Do not enter sales of canned or prewritten software.

Line 20 - Self-explanatory.

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. Do not include interstate telecommunication services sold to exempt call centers that hold an exemption certificate R-1011.

Line 23 - Self-explanatory.

Line 24 - Self-explanatory.

Line 25 - Enter sales of food for further preparation and consumption in the home.

Line 26 - Enter sales of electricity, steam, bulk water, and natural gas.

Line 27 - Self-explanatory

Line 28 - Self-explanatory.

Line 29 - Sales to the U.S. Government, State of Louisiana or any parish and municipal government, or to any agency, board, commission or instrumentality of federal, state, or local government are exempt from sales taxation.

Line 30 - 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 only 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.

Line 31 - 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.

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, tangible personal property used for lease or rent, gasoline and special fuels on which the road use tax is paid, sales in interstate commerce, sales for first use offshore, and food items purchased using USDA food coupons or WIC vouchers.

Line 34 - Add lines 20, 24, and 28 through 33. Enter the sum 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
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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 payment not delinquent)	10		00
11 Gross tax due (Subtract Line 10 from Line 9.)	11		00
12 Sales tax credit	12	Purchases .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 Sales of customized computer software	19		00
20 Multiply Line 19 by 25% and enter here	20		00
21 Intrastate telecommunication services and prepaid phone cards	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 Food for home consumption	25		00
26 Electricity, natural gas, water, and steam	26		00
27 Subtotal (Add Line 25 and 26.)	27		00
28 Multiply Line 27 by 2.5% (.025) and enter here	28		00
29 Sales to US Government and Louisiana state and local government agencies	29		00
30 Cash discounts, sales returns and allowances	30		00
31 Prescription drugs and medical related items	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 All Lines 20, 24, and 28 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) 219-7356**

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

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