

# Tax Topics

www.rev.state.la.us

*"The mission of the Louisiana Department of Revenue is to administer applicable laws and collect revenues to fund state operations."*

Cynthia Bridges  
Secretary

## Revenue Implements DELTA Project



On February 3, 2003, the Louisiana Department of Revenue began Phase One implementation of the DELTA Project (Defining Excellence in Louisiana Tax Administration), a new integrated tax processing and accounting system that will eventually replace the antiquated system used by the Department for the past 29 years.

Revenue Secretary Cynthia Bridges says the new system will allow the Department to collect revenues and accomplish its responsibilities to taxpayers faster and more efficiently. She points out that the old system is cumbersome, hard to maintain, and does not integrate transaction processing and revenue accounting. In addition to allowing employees to easily update taxpayer accounts, the new system considerably decreases the time needed to train new

employees because it is extremely user-friendly and uses plain English instead of codes.

The DELTA Project became a reality last year when the Department of Revenue contracted with Fast Enterprises to implement the GenTax® software accounting system. GenTax® is the first commercial off-the-shelf system for integrated tax processing and accounting. The core software product was approximately 70 percent complete at the start of the project, which means the core programs are the same for all taxes. Programming is required for only those features that are unique to a particular tax. Another of its advantages is the limited configuration necessary when legislative or business changes are made.

The first taxes put into production under Phase One implementation are Withholding Tax, fuel taxes administered under the International Fuel Tax Agreement (IFTA), and the Low Alcohol Content (Beer) Beverage Tax. Another 16 taxes are to be phased in under the DELTA Project by May 2005.

Secretary Bridges acknowledges the possibility of a slowdown in productivity for short periods of time after each phase is implemented, but points out that change takes time. She adds that every effort is being made to provide the level of service that taxpayers want and need during the conversion process.



Each year, Louisiana loses millions of dollars in use tax because citizens are under the mistaken impression that catalog and Internet sales are not subject to the state's sales tax. While it is true that a seller with no legal presence within the state is not required to collect and remit sales tax on sales into the state, the customer is still liable for an 8% use tax on the purchases.

Use tax has been in effect since the inception of the sales tax and is one of the state's most under-reported and under-collected taxes. A United States General Accounting Office study has estimated that Louisiana's annual loss was between \$77 million and \$237 million in calendar year 2000, and has probably grown much greater since then.

The Department of Revenue is currently conducting an education initiative to inform taxpayers that making a purchase from a seller located outside of Louisiana, whether by phone, mail, or the Internet, does not exempt them from paying the state's use tax. Revenue Secretary Cynthia Bridges says the current education initiative is not only targeted to those who purchase items from outside the state, but also to professional tax practitioners who assist taxpayers with their tax returns.

The state makes it extremely convenient for taxpayers to remit and pay their use

*(continued on page 3)*

## 2003 Cost Price for Refinery Gas

**X** Louisiana Revised Statute 47:301(3)(f) provides that the use taxable value of refinery gas will be computed annually by multiplying 52 cents per thousand cubic feet by a fraction, the numerator of which is the posted price for a barrel of West Texas Intermediate Crude Oil on December 1 of the preceding calendar year, and the denominator of which is \$29.00. Since December 1, 2002, fell on a Sunday, the average posted price used in the Department's computation is that for Monday, December 2, 2002, as reported in the *Wall Street Journal*. The average posted price of a barrel of West Texas Intermediate Crude Oil on that date was \$24.575. The use taxable cost price of refinery gas for calendar 2003 is, therefore, computed as follows:

$\$0.52 \times (\$24.575/29.00) = \$0.441$  per MCF

Accordingly, the calendar year 2003 cost price of refinery gas for use tax purposes has been set at \$0.441 per thousand cubic feet (MCF). This price is the maximum value that can be set for refinery gas by state and local authorities.

Refinery gas that is sold, exchanged, or bartered, rather than used by the producer, is subject to sales tax. Under R.S. 47:301(13)(d), the sales tax is based on the greater of the actual selling price or the average monthly spot market price of one MCF of natural gas delivered into pipelines in Louisiana as reported by the Natural Gas Clearing House and as determined by the Department of Revenue for natural gas severance tax purposes. Refinery gas is subject to both state and local use tax, regardless of its use.

Refinery gas taxable values for previous years are as follows:

2002	\$.304
2001	\$.58
2000	\$.41
1999	\$.20
1998	\$.335

Questions concerning the taxable value of refinery gas should be directed to the Taxpayer Services Division at (225) 219-7356. Questions about the taxable valuation adopted by local sales tax authorities should be directed to the appropriate local authorities.

## Judicial Interest Rate for Refunds

**≥** The judicial interest rate, which is the rate the Department uses to pay interest on refunds and credits, has been set by the Office of Financial Institutions at 4.5 percent, effective January 1, 2003, through December 31, 2003.

Revised Statute 47:1624(B) provides that the Department will pay interest on refunds and credits at the judicial interest rate established pursuant to Louisiana Civil Code Article 2924(B)(I), which states that the judicial rate will be set by the Commissioner of the Office of Financial Institutions in accordance with R.S. 13:4202. The annual judicial interest rates for years through 2003 are available at the Office of Financial Institution's Internet web page at <http://www.ofi.state.la.us>.

For further information concerning this matter, contact the Taxpayer Services Division at (225) 219-7318.

## Inheritance Tax Rates to Reduce

Pursuant to Act 18 of the 1997 Regular Session of the Louisiana Legislature that amends and re-enacts Revised Statute 47:2401, 2431, and 2432(A), and enacts R.S. 2403(E) and 2420(D), the inheritance tax rate will reduce by 80 percent for deaths occurring after June 30, 2003, and before July 1, 2004.

The phase out of inheritance tax began July 1, 1998, and reduced rates by 18 percent for deaths that occurred after June 30, 1998 and before July 1, 2001. The rate was reduced by 40 percent for deaths that occurred after June 30, 2001 and before July 1, 2002. The rate was further reduced by 60 percent for deaths occurring after June 30, 2002 and before July 1, 2003.

Effective for deaths occurring after June 30, 2004, R. S. 47:2401(B) provides that inheritance tax levied by 2401(A) shall not apply when a judgment of possession is rendered or when a succession is judicially opened no later than the last day of the ninth month following the death of a decedent.

For further information, contact the Taxpayer Services Division at (225) 219-0067.

## Private Letter Ruling Issued

**✓** On December 12, 2002, the Department issued **Private Letter Ruling No. 02-015** (redacted version) concerning the availability of the Motion Picture Investor Credit with regard to the Corporation Income Tax and the Individual Income Tax.

A copy of the ruling is available on the Department's Internet web page at [www.rev.state.la.us](http://www.rev.state.la.us). Questions and comments about this ruling should be directed to the Policy Services Division at (225) 219-2780.

## Revenue Information Bulletins

All Revenue Information Bulletins are available on the Department's web page at [www.rev.state.la.us](http://www.rev.state.la.us) under "Rules and Legislation." Because of space limitations, *Tax Topics* does not print the Revenue Information Bulletins in their entirety. The following are recent Revenue Information Bulletins:

### Excise

No. 02-017 – Credit for Cigarette Tax Stamps (10-30-02)

### Personal Income Tax

No. 02-021 – Estimated Income Tax Payments by Individuals (12-10-02)

No. 02-022 – Withholding Formula Examples (12-16-02)

No. 03-001 – Information Concerning Carryforward Provisions of the START Program (1-08-03)

### Sales Tax


No. 02-018 – New Legislative Act affecting the Sales Taxability of Repair Services and Materials for Outer Continental Shelf Drilling Rigs (11-26-02)

No. 02-020 – January 1, 2003, Sales Tax Rate Reductions and July 1, 2003, Exemptions Applicable to Food for Home Consumption and Natural Gas, Electricity, and Water for Residential Use (12-06-02)

No. 03-005 Sales and Use Tax Exemption for Dental Devices (1-29-03)

No. 03-006 Concerning Two 2002 Legislative Acts Affecting the Sales Taxability of Vessel Components, Repairs, Fuel, and Supplies (2-3-03)


## Sales and Use Tax Seminar Scheduled in Alexandria

 A one-day State and Local Sales and Use Tax Seminar will be presented Tuesday, May 27, 2003 in Alexandria by the Alexandria Regional Office of the Department of Revenue in conjunction with the Rapides Parish Sales and Use Tax Department. The site of the seminar has not been finalized as of the publication deadline of this newsletter, but will be publicized well before the date of the seminar.

Joseph Vaughn, Director of the Alexandria Regional Office of the Louisiana Department of Revenue, and Donna Andries, Administrator for the Rapides Parish Sales & Use Tax Office, will present the seminar. The seminar will include information on state and parish exemptions and deductions, new legislation, and line-by-line instructions on how to prepare both the Rapides Parish and Louisiana sales and use tax returns.

For more information about the seminar, call Joseph Vaughn, Regional Director of the Louisiana Department of Revenue's Alexandria Regional Office at 318-487-5333, or Donna Andries, CPA, Administrator of the Rapides Parish Sales and Use Tax Office at 318-445-0296, Ext. 3006.

## Revenue Rulings

 All Revenue Rulings are available on the Department's Internet web page at [www.rev.state.la.us](http://www.rev.state.la.us) under "Rules and Legislation." Because of space limitations, *Tax Topics* does not print the Revenue Rulings in their entirety. The following are recent Revenue Rulings:


### Personal Income Tax

No. O2-020 – Income Tax Credit for Donations to Assist Qualified Playgrounds (11-15-02)

### Sales Tax

No. 03-001 – Concerning the Sales and Use Tax Exclusion for First Purchases of Digital Television Conversion Equipment (1-16-03)

## Rules Adopted

 The following are brief descriptions rules recently adopted by the Department. The full texts of the rules are available on the Department's Internet web page at [www.rev.state.la.us](http://www.rev.state.la.us) under "Rules and Legislation," or from the Office of the State Register's Internet web page at [www.state.la.us/osr/reg/](http://www.state.la.us/osr/reg/).

In November 2002, the Department adopted Louisiana Administrative Code 61:I.3363 relative to the use of dyed special fuel by fire trucks and to provide guidance as to the information to be submitted to the Department of Revenue for the purpose of applying for an "FD" number as provided for in Act 28 of the 2002 Regular Session of the Legislature. Act 28 defines "fire trucks" for the purposes of the Special Fuels Tax Law and allows fire departments or districts that meet certain qualifications to purchase untaxed dyed special fuel for use in the operation of fire trucks and to remit the special fuels tax directly to the Department of Revenue on a monthly basis.

In December 2002, the Department adopted Louisiana Administrative Code 61:I.1501 to establish individual income tax withholding tables based on the new income tax rates provided by Act 51 of the 2002 Regular Session of the Louisiana Legislature. Act 51 amended both R.S. 47:112, which requires every employer paying wages to deduct and withhold income tax from those wages, and R.S. 47:295, which provides for the tax rates.

In January 2003, the Department adopted Louisiana Administrative Code 61:I.1306 relative to the offset of individual income tax refunds against debts owed by certain persons. Revised Statute 47:299.31 et seq. permits certain persons owed child support to make a claim against any income tax refund due to an individual who has failed to provide child support payments required by an order and against who a judgment has been rendered. This rule provides the requirements for submitting offset claims, including the information that must be submitted, the time limits for submitting claims, and the method of making remittances to the claimant.

## Use Tax continued

tax. For the past three years, Louisiana individual income tax returns have included a specific line to report and pay use tax. The taxpayer needs only to compute a total price for all purchases made out-of-state on which no sales tax was collected, and multiply that amount by 8%. The property's date of purchase, description, and individual purchase amount are not requested.

Besides the individual income tax return, Louisiana residents can report and pay their use tax at anytime during the year. A Consumer Use Tax form can be downloaded from the Department's website at [www.rev.state.la.us](http://www.rev.state.la.us). The worksheet can be found under "Tax Forms," in the subcategory of "General" under "Sales Tax."

## Small Business Tax Workshops Scheduled

The Internal Revenue Service has scheduled several tax workshops for its Small Business/Self-Employed program during 2003. The program is a cooperative effort with the Small Business Development Centers in Louisiana and provides business tax education to small business owners, self-employed individuals, and sole proprietors.

Pre-registration is required. To pre-register, contact the Small Business Development Center in your area at the telephone number listed below. The following centers have scheduled tax workshops:

### Alexandria

Northwestern State University  
Small Business Development Center Satellite  
(318) 484-2123

May 21, 2003 – 9:00 a.m. to 3:30 p.m.

"Business Basics/Record Keeping/Employment Tax"  
Location: Dunbar Plaza Conference room  
3600 Jackson Street Extension

### Baton Rouge

Capital Small Business Development Center  
(225) 922-0998

April 23, 2003 – 9:00 a.m. to 3:00 p.m.

"Business Basics/Record Keeping/Employment Tax"  
December 4, 2003 – 9:00 a.m. to 3:00 p.m.

"Business Basics/Record Keeping/Employment Tax"  
Location: Hibernia National Bank  
440 Third Street  
Training Room A, 2<sup>nd</sup> Floor

(continued on page 4)

# Underpayment of Individual Income Tax Penalty Computation

The following is **Revenue Information Bulletin No. 03-007** issued on February 18, 2003, concerning computation of penalty for underpayment of declarations of estimated Individual Income Tax:

For tax years beginning January 1, 2001, and after, residents and nonresidents must make a declaration of estimated tax if their estimated Louisiana income tax after credits and taxes withheld can reasonably be expected to exceed \$1,000 for an individual, or \$2,000 in the case of a joint declaration of husband and wife.

The department imposes a penalty for underpayment of any installment of estimated tax at the rate of 12 percent per year for the period of underpayment on the difference between the installment payment made and 90 percent of the installment due on the basis of the tax for the year.

The estimated payment penalty may be self-assessed and paid with the 2002 tax return when the tax return payment exceeds the \$1,000/\$2,000 thresholds. If the taxpayer self-assesses the penalty, the taxpayer will not receive a bill from the Department. If a taxpayer who owes the penalty does not self-assess the penalty, the taxpayer will receive a bill from the Department. Such bills are usually issued within a year; however, if the underpayment is not identified within that time the penalty could be assessed as late as December 31, 2006. The amount of the penalty will increase at the penalty rate of 12 percent per year until paid.

Since the calculation of the penalty is complicated and 2002 tax software packages do not contain the calculation, a simple calculation will be allowed for the 2002 taxable year when the penalty is self-assessed and paid when the return is filed. The method prescribed by the statute can be used instead of the simple method if the taxpayer prefers.

The following is the simple calculation that can be used to determine the individual income tax underpayment penalty:

## 2002 Resident Filers (IT-540 Return)

If on the tax return Line 13A less Line 14C is greater than \$1,000 for Single, Married filing Separately, and Head of Household filers or \$2,000 for Married filing Jointly and Widow(er) filers then, continue; otherwise, no penalty is due.

- A. Your Louisiana Income Tax Amount (Line 11) A. \_\_\_\_\_
  - B. Less:
    - Nonrefundable Credits (Schedule A – Part 1 – Line 6) \_\_\_\_\_
    - Refundable Credits (Schedule A – Part 2 – Lines 2 and 3) \_\_\_\_\_
    - Total Nonrefundable and Refundable Credits B. \_\_\_\_\_
  - C. Balance Due (Subtract Line B — Nonrefundable and Refundable Credits — from Line A.) C. \_\_\_\_\_
  - Exception to avoid the penalty:**
  - D. Enter 90 percent of Balance Due (Multiply Line C above by .90.) D. \_\_\_\_\_
  - E. Withholding and Other Payments (Add Lines 14A and Line 1 of Schedule A – Part 2.) E. \_\_\_\_\_
- If Line E is **Equal to or Greater than** Line D, **STOP** no penalty is due.  
 If Line E is **Less than** Line D, continue to compute penalty.
- F. Amount Subject to Penalty (Subtract Line E from Line D.) F. \_\_\_\_\_
  - G. Penalty Rate (6%) G. \_\_\_\_\_ .06
  - H. Penalty Due (Multiply Amount Subject to Penalty by the Penalty Rate. Enter here and include in the total appearing on **Line 3** of the **Interest and Penalty Calculation Worksheet**.) H. \_\_\_\_\_

## 2002 Nonresident and Part-Year Resident Filers (IT-540B Return)

If on the tax return Line 14A less Line 15E is greater than \$1,000 for Single, Married filing Separate, and Head of Household filers or \$2,000 for Married filing Jointly and Widow(er) filers, then continue; otherwise, no penalty is due.

- A. Your Louisiana Income Tax Amount (Line 12) A. \_\_\_\_\_
- B. Less:
  - Nonrefundable Credits (Line 13) \_\_\_\_\_
  - Refundable Credits (Add Lines 15C and 15D) \_\_\_\_\_
  - Total Nonrefundable and Refundable Credits B. \_\_\_\_\_
- C. Balance Due (Subtract Line B – Nonrefundable and Refundable Credits – from Line A.) C. \_\_\_\_\_
- Exception to avoid the penalty:**
- D. Enter 90 percent of Balance Due (Multiply Line C above by .90.) D. \_\_\_\_\_
- E. Withholding and Other Payments (Add Lines 15A and 15B.) E. \_\_\_\_\_

If Line E is **Equal to or Greater than** Line D, **STOP** no penalty is due.

If Line E is **Less than** Line D, continue to compute penalty.

## Sales tax on food Explained

The Department has issued Revenue Ruling No. 03-002 that explains the term “food for preparation and consumption in the home” with regard to sales tax. The state sales tax rate on sales of food for home consumption is two percent during the six-month period January 1, 2003, through June 30, 2003. Thereafter, food for home consumption will be totally exempt from the state sales and use tax. This rate reduction and subsequent exemption result from voters’ approval on November 5, 2002, of Amendment No. 2, which added Article VII, Section 2.2 to the Constitution of Louisiana.

The following is a brief excerpt from Revenue Ruling No. 03-002. The entire ruling may be obtained from the Department’s website at [www.rev.state.la.us](http://www.rev.state.la.us). Further information about the ruling may be obtained by contacting any regional office of the Department.

In order for a seller to determine the reduced rate or exemption eligibility status of a food product, the following standards must be applied:

1. The products must be food products, as contemplated by the statute. Alcoholic beverages, tobacco products, vitamins, chewing gum, and water sold in containers are not eligible foods. Products that are food products must meet either standard No. (2) or (3), below, in order to be eligible for the reduced tax rate or exemption.

(continued on page 5)

- F. Amount Subject to Penalty (Subtract Line E from Line D.) \_\_\_\_\_  
 G. Penalty Rate (6%) \_\_\_\_\_  
 H. Penalty Due (Multiply Amount Subject to Penalty by the Penalty Rate. Enter here and include on the **Total Penalty and Interest line** in the **Interest and Penalty Calculation Worksheet** on page 10 of the instruction booklet.) \_\_\_\_\_

### Examples

The following are examples of when a penalty should be assessed for underpayment of individual income tax and also when the penalty should not be assessed:

**Example 1:** A married couple files a joint return having a balance due Louisiana (less consumer use tax) of \$2,200. The taxpayer does not meet the criteria for exception to the penalty.

A. Your Louisiana Income Tax Amount	\$5,200
B. Less: Nonrefundable and Refundable Credits	<u>\$1,000</u>
C. Balance Due	<u>\$4,200</u>

**Exception to avoid the penalty:**

D. Enter 90% of Balance Due	\$3,780
E. Withholding	\$2,000

*Since withholding is less than 90 percent of the balance due and the balance due less withholding is more than \$2,000, the penalty is due, and is calculated as follows:*

F. Amount Subject to Penalty	\$1,780
G. Penalty Rate (6%)	<u>.06</u>
H. Penalty Due	<u>\$107</u>

**Example 2:** A married couple files a joint return having a balance due Louisiana (less consumer use tax) of \$2,200. The taxpayer meets the exception criteria to the penalty.

A. Your Louisiana Income Tax Amount	\$24,000
B. Less: Nonrefundable and Refundable Credits	<u>\$1,000</u>
C. Balance Due	<u>\$23,000</u>

**Exception to avoid the penalty:**

D. Enter 90% of Balance Due	\$20,700
E. Withholding	\$20,800

*Since withholding exceeded 90 percent of the balance due, no penalty is due.*

**Example 3:** A single individual files a return having a balance due Louisiana (less consumer use tax) of \$1,050. The taxpayer does not meet the exception criteria to the penalty.

A. Your Louisiana Income Tax Amount	\$1,500
B. Less: Nonrefundable and Refundable Credits	<u>\$0</u>
C. Balance Due	<u>\$1,500</u>

**Exception to avoid the penalty:**

D. Enter 90% of Balance Due	\$1,350
E. Withholding	\$450

*Since withholding is less than 90 percent of the balance due and the balance due less withholding is more than \$1,000, the penalty is due, and is calculated as follows:*

F. Amount Subject to Penalty	\$900
G. Penalty Rate	<u>.06</u>
H. Penalty Due	<u>\$54</u>

**Example 4:** A single individual files a return having a balance due Louisiana (less consumer use tax) of \$1,050. The taxpayer meets the exception criteria to the penalty.

A. Your Louisiana Income Tax Amount	\$11,000
B. Less: Nonrefundable and Refundable Credits	<u>\$0</u>
C. Balance Due	<u>\$11,000</u>

**Exception to avoid the penalty:**

D. Enter 90% of Balance Due	\$9,900
E. Withholding	\$9,950

*Since withholding exceeded 90 percent of the balance due, no penalty is due.*

## Sales Tax *continued*

2. Food products that require further preparation by purchasers prior to consumption are eligible for the reduced tax rate or exemption. Preparation includes cooking, heating, cooling, washing, or blending with other ingredients. Typical types of food products requiring customer preparation that are eligible for the reduced tax rate or exemption include fresh meats and seafood, sugar, canned goods, fresh fruits and vegetables, coffee, condiments, relishes, spreads, shortening, flavorings, bread, soft drinks by the carton or case, large pre-wrapped boxes of candy, cheese, delicacies, rice, flour, cereal, and spices.

3. If an item requires no further preparation by the purchaser prior to consumption, is not sold in a restaurant, drive-in, snack bar or candy or nut counter, and was not prepared for immediate consumption, a serving size standard must be applied in order to determine whether the item is or is not eligible for the reduced tax rate or exemption. Items of multiple-serving size are considered eligible for the reduced tax rate or exemption and single-serving items are taxable at the full four percent state sales tax rate.

Two forms that can be used to compute the penalty for underpayment of individual income tax can be obtained from the department's internet website at [www.rev.state.la.us](http://www.rev.state.la.us). Further information may also be obtained by calling the Collection Division at (225) 219-7448.

### New Withholding Tables mailed

Due to changes in withholding rates caused by the Stelly Plan, the Department is mailing updated withholding tables to all employers registered for withholding tax. Approximately 90,000 booklets were mailed in the first week of March, 2003. Additional copies are available on the Department's website: [www.rev.state.la.us](http://www.rev.state.la.us). Also, the Department offers free internet filing of withholding tax for **all** employers registered for withholding tax. This free service is also found on the website.

# 2003 Severance Tax Rates for Timber Products



Louisiana Revised Statute 47:633 imposes a severance tax on timber and pulpwood based on the current average stumpage market value determined annually on the second Monday of December by the Louisiana Forestry Commission and the Louisiana Tax Commission.

Effective for 2003, the timber values to be used to determine the severance tax on timber are as follows.

Product	Value Per Ton	Tax Rate	Tax Per Ton
Pine Sawtimber	\$43.18	2.25%	\$0.97
Hardwood Sawtimber	\$30.36	2.25%	\$0.68
Pine Chip-N-Saw	\$36.48	2.25%	\$0.82
Pulpwood Pine	\$7.76	5.00%	\$0.39
Pulpwood Hardwood	\$4.89	5.00%	\$0.24

Revised tax forms will be distributed as soon as they are available. Questions concerning these severance tax values and rates should be directed to the Severance Tax Division at (225) 219-2500.

## Small Business Tax Workshops *continued*

### Hammond

Southeastern Louisiana University  
Small Business Development Center  
(985) 549-3831

**April 30, 2003** – 9:00 a.m. to 12:00 p.m.

“Taxes for Home-Based Businesses”

**April 30, 2003** – 1:00 p.m. to 4:00 p.m.

“Depreciation”

Location: SLU University Center

### Lafayette

Acadiana Small Business Development Center  
(337) 262-5344

**May 15, 2003** – 8:30 a.m. to 4:00 p.m.

“Business Basics/Record keeping/Employment Tax”

**August 14, 2003** – 8:30 a.m. to 4:00 p.m.

“Business Basics/Record keeping/Employment Tax”

**November 13, 2003** – 9:00 a.m. to 12:00 p.m.

“Taxes for Home-Based Businesses”

**November 13, 2003** – 1:00 p.m. to 4:00 p.m.

“Depreciation”

Location: University of Louisiana at Lafayette  
Rougeou Hall – Room 324

### Lake Charles

McNeese State University  
Small Business Development Center  
(337) 475-5529

**April 17, 2003** – 9:00 a.m. to 3:00 p.m.

“Business Basics/Record keeping/Employment Tax”

**August 8, 2003** – 9:00 a.m. to 3:00 p.m.

“Business Basics/Record keeping/Employment Tax”

Location: College of Business Administration

### Mandeville

Southeastern Louisiana University  
Small Business Development Center  
(985) 549-3831

**November 20, 2003** – 5:00 p.m. to 8:00 p.m.

“2003 Tax Law and Form Changes”

Location: SLU St. Tammany Center

### Monroe

University of Louisiana at Monroe  
Small Business Development Center  
(318) 342-1224

**April 21 & 22, 2003** – 5:30 p.m. to 8:30 p.m.

“Business Basics/Record keeping/Employment Tax”

**September 8 & 9, 2003** – 5:30 p.m. to 8:30 p.m.

“Business Basics/Record keeping/Employment Tax”

Location: University of Louisiana at Monroe

700 University Avenue

Adm. Rm. 2-105

### Natchitoches

Northwestern State University  
Small Business Development Center  
(318) 357-5611

**May 14, 2003** – 9:00 a.m. to 3:30 p.m.

“Business Basics/Record keeping/Employment Tax”

Location: Russell Hall Room 224

### New Orleans

Loyola University  
(504) 864-7942

**May 21, 2003** – 6:00 p.m. to 8:00 p.m.

“Taxes for Home-Based Businesses”

**June 18, 2003** – 6:00 p.m. to 8:00 p.m.

“Business Basics”

**July 16, 2003** – 6:00 p.m. to 8:00 p.m.

“Employment Taxes”

**September 17, 2003** – 6:00 p.m. to 8:00 p.m.

“Business Basics”

**October 15, 2003** – 6:00 p.m. to 8:00 p.m.

“Taxes for Home-Based Businesses”

Location: Loyola Library

Multi Media Room # 2

Southern University at New Orleans  
(504) 286-5308

**May 8, 2003** – 8:30 a.m. to 12:00 p.m.

“Employment Tax”

Location: Education Bldg. Room 109

- University of New Orleans
- Small Business Development Center
- (504) 539-9292
- **April 23, 2003** – 8:30 a.m. to 12:00 p.m.
- “Taxes for Home-Based Businesses”
- **May 14, 2003** – 8:30 a.m. to 4:30 p.m.
- “Business Basics/Record keeping/Employment Tax”
- Location: 1600 Canal Street, Room #223
- Xavier University Economic Development Center
- (504) 483-7675
- **April 5, 2003** – 9:00 a.m. to 12:00 p.m.
- “How to prepare Business Schedule C Returns”
- **August 16, 2003** – 9:00 a.m. to 12:00 p.m.
- “Depreciation”
- Location: 909 South Jeff Davis Parkway 6<sup>th</sup> Floor
- **Shreveport**
- Louisiana State University
- Small Business Development Center
- (318) 797-5144
- **May 5, 12, & 19, 2003** – 6:00 p.m. to 9:00 p.m.
- “Business Basics/Recordkeeping/Employment Tax”
- **August 28, 2003** – 6:00 p.m. to 9:00 p.m.
- “Taxes for Home-Based Businesses”
- Location: College of Business
- 1 University Place

### Thibodaux

Nicholls State University  
Small Business Development Center  
(504) 448-4242

**June 12, 2003** – 5:30 p.m. to 8:00 p.m.

“Depreciation”

**October 9, 2003** – 5:30 p.m. to 8:00 p.m.

“2003 Tax Law and Abusive Schemes”

Location: 105 White Hall



**Tax Topics** is a quarterly publication of the Louisiana Department of Revenue. Information contained herein is of a general nature; taxpayers requiring information concerning a specific tax matter should contact the appropriate tax office. Subscription information may be obtained from the Public Affairs Section at the address below, or by calling (225) 219-2760.

This public document was published at a total cost of \$9,439.00. One hundred eight thousand copies of this public document were published in this first printing at a cost of \$9,439.00. The total cost of all printings of this document, including reprints, is \$9,439.00. This document was published for the Department of Revenue, Post Office Box 201, Baton Rouge, LA 70821-0201, by the Division of Administration, State Printing Office, to disperse information concerning Louisiana tax matters deemed to be of public interest under authority of R.S. 47:1509. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31.

M. J. “Mike” Foster, Jr. Governor	Cynthia Bridges Secretary
Danny Brown Public Information Director	
Joy Lonibos • Charles Cryer Computer Graphics Designers	
Lauren Sanborn Communications Intern	