

Electronic Sales Tax Return - General Instructions

1. Who Should File: 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 or quarterly. 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. Dollar Amounts: All amounts on the return should be rounded to the nearest dollar and entered into the appropriate boxes.

3. U.S. NAICS Code: The Louisiana Department of Revenue is assigning business codes to sales tax accounts based upon the North American Industry Classification System (NAICS). If your sales tax account currently does not have a NAICS code assigned to it, please include this information on your sales tax return. NAICS codes may be

found on your federal corporate income tax return or on your Louisiana Workforce Commission account. NAICS codes may also be found on the U.S. Census Bureau's webpage at www.census.gov.

4. FEIN Numbers - The Louisiana Department of Revenue is now requiring a federal employer identification number for all sales tax account holders. Please enter this information at the bottom of Schedule A.

Electronic Sales Tax Return - Specific Instructions

Line 1 – “Gross sales” is the total sales price for each individual item or article of tangible personal property with no reduction for any purpose. All taxable and exempt sales must be entered on this line.

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 the property on which the tax has not been paid to vendors must be entered on this line.

Line 3A – The gross receipts billed for the lease or rental of motor vehicles, including exempt motor vehicle leases or rentals. A motor vehicle is defined by R.S.47:451 as any self-propelled device used to transport people or property on the public highways. All motor vehicle lease and rental transactions should be reported on this line, including transactions exempted by other sales tax provisions.

Line 3B – The gross receipts billed for the lease or rental of tangible personal property other than motor vehicles, as well as the gross receipts from taxable services defined in R.S. 47:301(14). The eight services subject to state sales tax include (1) the furnishing of sleeping rooms, cottages or cabins; (2) admissions to places of amusement, athletic, entertainment and recreational events and dues, fees or other consideration for the privilege of accessing clubs or amusement, entertainment, athletic or recreational facilities; (3) storage or parking privileges; (4) printing and related services; (5) laundry, cleaning, pressing and dyeing services of textiles (includes storage space for clothing, furs and rugs); (6) furnishing of cold storage space; (7) repairs to tangible personal property and (8) taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular telephone calls, and pager services. Additional information regarding the taxation of these transactions can be found at www.revenue.louisiana.gov.

Line 3C – Add Lines 3A and 3B.

Line 4 – Self-explanatory.

Line 5 – (From Line 34-Schedule A) No deduction can be claimed unless the transaction has been included on either Line 1, 2, or 3C.

Line 6 – Self-explanatory.

Line 7 – Self-explanatory. Act 26 of the First Extraordinary Session of the 2016 Louisiana Session imposed a 1% sales tax on all taxable transactions in Louisiana. The state tax rate is 5%.

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 excess must be remitted to the Secretary of Revenue.

Line 9 – Self-explanatory.

Line 10 – To compute vendor's compensation, multiply the amount shown on Line 9 by .748%. Act 26 of the First

Extraordinary Session of the 2016 Louisiana Legislature imposed a 1% sales tax on all taxable transactions in Louisiana. Act 15 of the First Extraordinary Session of the 2016 Louisiana Legislature states that the new 1% sales tax is not eligible for vendor's compensation. The .748% rate is the mathematical equivalent of 4 cents out of 5 cents (4/5) of the .935% vendor's compensation. Act 15 of the First Extraordinary Session of the 2016 Louisiana Legislature also limited vendor's compensation to \$1500 per Louisiana dealer. This compensation is allowed only if the return is timely filed and paid. See Revenue Information Bulletin No. 16-015.

Line 11 – Self-explanatory.

Line 12A – This line is intentionally left blank for future use.

Line 13 – Same as Line 11.

Line 13A – Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on Line 35A, 35B, or 35C and entering the total of those donations on Lines 35 and 13A. Donations can be made by: 1) contributing all or any portion of the vendor's compensation listed on Line 10; 2) contributing all or any portion of the overpayment of the tax that would be included on Line 17, if any; or 3) paying an amount in addition to the net tax due on Line 13 of this return. The amount entered on Line 13A must equal Line 35.

Line 14 – A return becomes delinquent on the day after the due date as discussed in the General Instructions above. 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 – Refer to the Tax 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 16 – Add Lines 13, 13A, 14, and 15. Make payment to: Louisiana Department of Revenue. You can pay your Louisiana Sales Tax by credit card over the Internet or by phone. Visit www.revenue.louisiana.gov or call 1-800-2PAYTAX (1-800-272-9829).

NOTE – *Do not claim credit on Line 16 for any previous overpayment. A refund will be issued.*

Line 17 – This line left intentionally blank for future use.

NOTE – *Instructions for Lines 18, 19, 20C, 20D, 21, and*

22. Enter the net sales amounts for this reporting period in the blank spaces provided in the total sales column. Do not include sales to exempt customers. Multiply these sales amounts by the percent factor appearing in the middle column and enter the resulting products in the Sales Deduction boxes appearing in the right-hand column.

Line 18 – Report intrastate telecommunication services, such as local telephone calls, cellular telephone charges, and pager service charges on this line. Do not include pre-paid telephone calling cards on this line.

Line 19 – 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 20A – Sales of electricity and natural gas or energy for nonresidential use are subject to 5% tax from 4/1/2016 to 6/30/2016. Boiler fuel is also subject to 5% tax during this period. This line is reserved for future use and no amounts should be entered on this line. Sales of electricity and natural gas or energy for nonresidential use and boiler fuel should be included on Line 1 of the return.

Line 20B – Steam and bulk or utility water used for other than residential use are subject to 5% tax from 4/1/2016 to 6/30/2016. This line is reserved for future use and no amounts should be entered on this line. Sales of steam and bulk or utility water for nonresidential use should be included on Line 1 of the return.

Line 20C – Sales and leases to nonprofit electrical cooperatives as defined in R.S. 12:401 et al and meet the criteria under R.S. 12:425 are subject to 1% state sales tax until 6/30/2018. Enter the total amount of transactions for the nonprofit electrical cooperatives in the total sales column and multiply by 80%. Enter this amount in the boxes.

Line 20D – Sales of diesel fuel, butane and propane and other liquefied petroleum gases used or consumed for farm purposes are subject to 1% state sales tax until 6/30/2018. Enter the total amount of these transactions in the total sales column and multiply by 80%. Enter this amount in the boxes.

Line 21 – Enter sales of prepaid telephone calling cards. Prepaid telephone calling cards are telecommunication services which are paid in advance in predetermined amounts that decline with use.

Line 22 – Enter the sale, importation, lease or rental of manufacturing machinery and equipment by a qualifying manufacturer, as defined by R.S. 47:301(3)(i). Qualifying manufacturing machinery and equipment is subject to 2% state sales tax. The first \$50,000 of qualifying farm equipment is taxed at 0% and should be reported on Schedule A-1.

Line 23 – Enter the total from Schedule A-2, Line 21. See Schedule A-2 instructions for additional information. Schedule A-2 must be completed in order for credit to be given for these transactions.

Line 24 – Sales tax holiday sales are subject to 5% state sales tax from 4/1/2016 to 6/30/2016. This line is reserved for future use and no amounts should be entered on this line. Sales tax holiday sales should be included on Line 1 of the return.

Line 25 – This line left intentionally blank. It is reserved for future use.

Line 26A – Enter exempt leases or rentals of motor vehicles.

Line 26B – Enter sales to 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 governments.

Line 26C – Enter leases or rentals of motor vehicles subject to 1% sales tax.

Line 27 – Enter sales of prescription drugs.

Line 28 – Enter sales of food items for further preparation and consumption in the home.

Line 29 – Enter sales of electricity, natural gas, bulk water, butane, propane, and other residential heating fuels to residential customers. Do not include sales to business, commercial, or governmental customers. See Revenue Information Bulletins 02-020 and 04-015 for additional information.

Line 30 – Enter sales of tangible personal property delivered or shipped to customers outside the territorial boundaries of Louisiana by common carrier or your owned or leased vehicles.

Line 31 – The gross sales of tangible personal property for resale are exempt from the payment of sales tax, provided the purchaser furnishes a valid exemption certificate indicating that the purchaser is entitled to purchase tax-free for resale purposes.

Line 32 – Enter cash discounts, sales returns and allowances that have not already been deducted from gross sales as reported on Lines 1 or 3.

Line 33 – Enter the amount from Line 21 Schedule A-1:

Other Totally Tax Exempt Sales. See Schedule A-1 instructions for additional information. Schedule A-1 must be completed in order for credit to be given for these transactions.

Line 34 – Add Lines 18 through 33 (Sales Deduction Column). 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 3C.**

Line 35A – Enter the amount of vendor's compensation that is to be donated to The Louisiana Military Family Assistance Fund. Line 35A cannot exceed Line 10.

Line 35B – Enter any additional payment that is to be donated to The Louisiana Military Family Assistance Fund.

Line 35C – Enter the amount of refund due that is to be donated to The Louisiana Military Family Assistance Fund. This figure cannot exceed the overpayment of tax from the filing of this return.

Line 35 Total – The total of Lines 35A, 35B, and 35C must be entered on Line 13A on the front of the return.

Schedule A-1: Other Totally Tax Exempt Sales

Other totally tax exempt sales are referenced individually by a four-digit code found in Schedule A-1 - Other Totally Tax Exempt Sales tax codes located at the end of these instructions. Please enter the sales, purchases for use, leases, rentals or sales of services description, identifying code and the total dollar amount of transactions for the period in the appropriate spaces on Schedule A-1.

3. Use one line for each different code or type of transaction for the reporting period.

In order to be exempted on Schedule A-1, the transactions must be included on Lines 1, 2 or 3 of the Louisiana General Sales Tax return.

Line 21 – Add Lines 1 through 20. Enter on Line 21 and on Line 33 of Schedule A of the Louisiana General Sales Tax Return.

Schedule A-2: Transactions Subject to 4% State Sales Tax

Transactions subject to 4 percent (4%) state sales tax are referenced individually by a four-digit code found in Schedule A-2 - Transactions Subject to 4% State Sales tax codes located at the end of these instructions. Please enter the sales, purchases for use, leases, rentals or sales of services description, identifying code and the total dollar amount of transactions for the period in the appropriate spaces on Schedule A-2.

3. Use one line for each different code or type of transaction for the reporting period.

4. In order to be exempted on Schedule A-2, the transactions must be included on Lines 1, 2 or 3 of the Louisiana General Sales Tax return.

Line 20 – Add Lines 1 through 19. Enter this amount in the box on Line 20.

Line 21 – Multiply Line 21 by .20 (20%). Enter this amount in the box on Line 21 and on Line 23 of Schedule A of the Louisiana General Sales Tax Return.

Visit our web site at www.revenue.louisiana.gov for tax, registration, and filing information. For additional assistance, call, visit or write:

Louisiana Department of Revenue
 P.O. Box 3138
 Baton Rouge, LA 70821-3138
 (225) 219-7462



www.revenue.louisiana.gov/latap



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SCHEDULE A-1: Other Totally Tax Exempt Sales
(Transactions Subject to 0% Tax)

Agricultural, Forestry and Fishing			
Louisiana Revised Statute	Description	Tax Rate	Exemption Code
47:301(10)(e) 47:305(A)(3)	Sales of raw agricultural products and raw agricultural commodities to be utilized in producing crops or animals for market.	0%	1037
47:301(13)(c) 47:305.25(A)(1-2) 47:305.25(A)(3)	The first \$50,000 of sales price of new farm equipment used in poultry production. First \$50,000 of the sales price of certain rubber-tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, and attachments and sprayers. Includes clippers, cultivators, discs, plows, spreaders, irrigation wells, drives, motors, and equipment. Must qualify as manufacturing machinery and equipment under RS 47:301(3)(i). AMOUNTS OVER \$50,000 SHOULD BE REPORTED ON LINE 22 OF SCHEDULE A.	0%	5059
47:305.25(A)(4) 47:305.25(A)(5)	Other farm implements and equipment used for agricultural purposes in the production of food and fiber. On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities. AMOUNTS OVER \$50,000 SHOULD BE REPORTED ON LINE 22 OF SCHEDULE A.	0%	5061
47:301(16)(f)	Pharmaceuticals administered to livestock used for agricultural purchases.	0%	1087
47:305(A)(1)	The gross proceeds derived from the sale of livestock, poultry, and other farm products direct from the farm provided that such sales are made directly by the producers.	0%	5000
47:305(A)(2)	Gross proceeds derived from the sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets. Race horses entered in races and claimed at any racing meet held in Louisiana.	0%	5001
47:305(A)(4)(b)(i) 47:305(A)(4)(b)(iii)	Sales of feed and feed additives for animals used for agricultural or commercial purposes.	0%	5003
47:305(A)(4)(b)(ii)	Sales of feed and feed additives for animals used for business purposes.	0%	5004
47:305(A)(5)(a)	Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish.	0%	5005
47:305(A)(5)(b)	Sales of bait and feed used in the production and harvesting of crawfish.	0%	5006
47:305(A)(6)	Sales of materials, supplies, equipment, fuel, bait and related items other than vessels used in the production and harvesting of catfish.	0%	5007
47:305(B)	Farm products produced by farmers and used by the farmers and their families.	0%	5008
47:305(D)(1)(f) 47:305.3	Sales of seeds, fertilizers, and containers to farmers.	0%	5016
47:305.8	Sales of pesticides to farmers.	0%	5040
General Business			
47:301(3)(a) 47:301(13)(a)	Separately stated installation charges. Includes separately stated labor charges for installation of tangible personal property. NONTAXABLE SERVICE	0%	1002
47:301(14)	Separately stated transportation charges from the place of sale to the buyer's selected destination	0%	1114
47:301(7)(c) 47:301(14)(h)	Rentals or leases of property to be used in the performance of a contract with the U.S. Navy for the overhaul of a U.S. Navy vessel.	0%	1015
47:301(10)(a)(i)	Sales of automobiles purchased for lease or rental purposes. Sales of tangible personal property for resale should be reported on Schedule A, Line 31.	0%	1029
47:301(10)(c)(i)(aa)	Sales of materials for further processing into articles of tangible personal property for sale at retail.	0%	1032
47:301(13)(a) 47:305(C)	Market value of a like item traded in on a sale of tangible personal property.	0%	1063
47:305.46	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program.	0%	5076
Industry and Manufacturing			
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators. NONTAXABLE SERVICE	0%	1004
47:301(7)(c) 47:301(14)(h)	Rentals or leases of property to be used in the performance of a contract with the U.S. Navy for the overhaul of a U.S. Navy vessel.	0%	1015
47:301(7)(k)	Lease or rental with an operator. NONTAXABLE SERVICE	0%	1022
47:301(10)(c)(i)(aa)	Sales of materials for further processing into articles of tangible personal property for sale at retail.	0%	1032
47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	0%	5035

SCHEDULE A-1: Other Totally Tax Exempt Sales
(Transactions Subject to 0% Tax)

Transportation			
Louisiana Revised Statute	Description	Tax Rate	Exemption Code
Art VII Sec 27 of LA Constitution 47:305(D)(1)(a) 47:305.28	Sales of gasoline and diesel upon which motor fuels excise tax has been paid.	0%	1001
47:305.45 47:305.50(E)(1)	Cars, piggy back trailers, and rolling stock owned, operated or leased by a railroad. Sales or leases of rail rolling stock.	0%	5075
47:305.50(A)(1) 47:305.50(A)(2)	Purchases of trucks, tandem trucks, tractors, and truck-trailers with a gross weight of 26,000 pounds or more and trailers and semi-trailers as defined in R.S. 47:451 that are used at least 80% of the time in interstate commerce. purchase, use or lease of qualifying trucks over 80,000 pounds and trailers for use with a qualifying truck.	0%	5080
Miscellaneous Business Exemptions			
47:301(10)(b)	Sales of tangible personal property through vending machines.	0%	1031
47:301(10)(s) 47:301(13)(f) 47:301(14)(j) 47:301(18)(g)	Funeral directing services. NONTAXABLE SERVICE	0%	1050
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities. NONTAXABLE INTANGIBLE PROPERTY.	0%	1082
47:301(16)(b)(iii)	Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement. NONTAXABLE SERVICE	0%	1084
47:301(16)(e)	Certain work products created by professionals licensed under Title 37 in the normal course of their professionals business. Work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included. NONTAXABLE SERVICE	0%	1086
47:301(16)(g)	Used factory built homes and 54% of price of new factory built homes.	0%	1088
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats.	0%	5054
47:302(D)	Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media. Does not include advertising items that are mass-produced. NONTAXABLE SERVICE	0%	7009
47:303(A)(3)(a)	Credit for taxes paid to another state.	0%	7010
47:305.66	Sales to parish councils on aging	0%	5098
47:301.1	Sales to direct pay permit holders (DP Numbers) or for hire carriers (FH numbers)	0%	7011
47:303(B)	Sales of motor vehicles subject to title and registration at OMV	0%	1115
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax	0%	1116
47:301(14)	Services not subject to Louisiana General Sales Tax	0%	1117

SCHEDULE A-2: TRANSACTIONS SUBJECT TO 4% TAX

General Business			
Louisiana Revised Statute	Description	Tax Rate	Exemption Code
47:301(8)(b)	Sales made to members of the Louisiana Assoc. of Independent Colleges and Universities.	4%	1024
47:301(8)(f)	Purchases by nonprofit entities that sell donated goods and spends seventy-five percent or more of its revenues on directly employing or training for employment persons with disabilities or workplace disadvantages.	4%	1028
47:301(10)(a)(iii) 47:301(18)(a)(iii)	Tangible personal property other than vehicles acquired for lease or rental. Includes sales of tangible personal property for lease or rental purposes.	4%	1030
47:301(10)(c)(ii)(bb)	Isolated or occasional sales of tangible personal property.	4%	1035
47:301(10)(h)	Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations.	4%	1039
47:301(10)(j) 47:301(18)(a)(i)	Purchases of tangible personal property by food banks. Includes donations of food by retail dealers.	4%	1041
47:301(10)(aa)(i)	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3).	4%	1055
47:301(10)(cc)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions.	4%	1057
47:301(10)(dd)	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the national program.	4%	1058
47:301(14)(g)	Repairs performed in Louisiana when the repaired property is delivered out of state.	4%	1077
47:301(16)(l)	Other constructions permanently attached to the ground.	4%	1093
47:305.10	Property purchased for exclusive use outside the state (offshore).	4%	5042
47:305.11	Sales Tax Relief from R.S. 47:321.1 1% sales tax levy for Qualifying Contractors	4%	5044
Medical			
47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	4%	1036
47:301(16)(j)	Materials used directly in the collection of blood.	4%	1091
47:301(16)(k)	Apheresis kits and leuko reduction filters.	4%	1092
47:301(7)(e) 47:301(10)(p) 47:301(18)(c)	Purchases and leases of tangible personal property and sales of services to hospitals that provide free care to all patients. Includes supplies and equipment which are reasonably necessary for the operation of a free hospital.	4%	1017
Transportation			
47:305.50(F)	Sales of "green" railroad ties to railroads for use in other states.	4%	5085
47:301(7)(h)	Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement.	4%	1020