

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 Louisiana R.S. 47:301. Taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular telephone calls, and pager services should be included on this line.

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.

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 receive the dealer's .935 percent compensation for remittance of the tax levied, deduct the .935 percent from the total tax accounted for and payable to the Louisiana Department of Revenue. This compensation is allowed only if the return is timely filed and paid.

Line 11 – Self-explanatory.

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 – This line equals the net tax due after allowing credit for reprogramming cash registers. Subtract Line

12A from Line 11 and enter the tax due on Line 13. If the credits from Line 12A exceed the gross tax due from Line 11, an overpayment exists. Enter a zero on Line 13. If you wish to donate any part of this overpayment to the Military Assistance Fund, enter that amount on Line 35C, deduct it from the overpayment amount and enter the overpayment amount to be refunded on Line 17. If no donation is made, the total overpayment amount to be refunded should be entered on Line 17.

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 – If the credits shown on Line 12A are greater than the amount of tax due shown on Line 11, creating a credit balance on Line 13, enter the amount of overpayment to be refunded after deducting any portion of the overpayment that has been donated to The Louisiana Military Family Assistance Fund shown on Line 35C.

NOTE – *Instructions for Lines 18, 19, 20A, 20B, 20C, 20D, 21, and 26C. 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 prepaid 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 – Enter sales of electricity and natural gas and other forms of energy for non-residential use. Non-residential users (business users) include but are not limited to such commercial users as convenience stores, grocery stores, churches, restaurants and industrial users. See Revenue Information Bulletin No. 15-016 for additional information.

Line 20B – Enter sales of steam and bulk or utility water used for other than residential purposes. Non-residential purposes (business use) include but are not limited to such commercial use as purchases by convenience stores, grocery stores, churches, restaurants and industrial users. See Revenue Information Bulletin No. 15-016 for additional information.

Line 20C – Other transactions subject to 1% tax. **Do not include business utilities on this line.** See Louisiana Department of Revenue Publication R-1002 (Sales Tax Exemption Table) for a complete list of transactions subject to the 1% tax imposed under R.S. 47:321.

Line 20D – Enter sales of boiler fuel except natural gas when used for non-residential (business) purposes. This includes coal, lignite and nuclear fuel used to generate electricity. Natural gas for use as boiler fuel should be reported on Line 20A. See Revenue Information Bulletin No. 15-016 for additional information.

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). Include on this line sales to loggers, paper and wood manufacturers of property consumed in the manufacturing process. See Revenue Information Bulletin Nos. 04-012A and 09-050 for additional information.

Line 23 – Enter sales of gasoline, diesel and motor fuels that road use (motor fuel) tax has been paid. Sales of these items for resale must be reported on Line 31.

Line 24 – Enter qualified sales that were sold during a Sales Tax Holiday. List only those sales on which no state tax was collected.

Line 25 – Enter sales of tangible personal property sold to lease/rental dealers for lease or rental in arm's length transactions. Lease/rental dealers must claim exemption using certificate R-1334 (LGST 61), and must be registered to collect and remit sales taxes on all rental receipts. Sales to dealers who furnish an operator with the leased/rented property are not eligible for this exemption.

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, prescription and nonprescription insulin, orthotic and prosthetic devices, wheelchairs and patient aids for home use prescribed by a physician, and medical devices prescribed by a physician for treatment of diseases.

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. Include sales of repair services to tangible personal property that were returned to a customer in another state by common carrier or by your owned or leased vehicle. Sales delivered to the offshore area should be included on this line.

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 – 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 supplies to commercial fishermen, ships and ships' supplies, and customized computer software. **Sales for resale must be reported on Line 31. Sales in interstate commerce delivered outside Louisiana must be reported on Line 30. Do not include these amounts on Line 33.**

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.

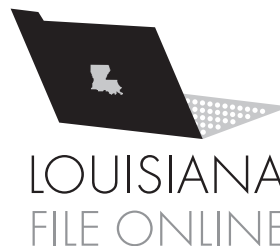
Line 35 Total – The total of Lines 35A, 35B, and 35C must be entered on Line 13A on the front of the return.

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



revenue.louisiana.gov/fileonline

You can now 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).

