



Hotel/Motel Sales Tax Return

Mail to:

P.O. Box 3138
 Baton Rouge, Louisiana 70821-3138
 (225) 219-7356 (225) 219-2114 (TDD)

FOR OFFICE USE ONLY. Field flag

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- If your name has changed, mark circle.
- If your address has changed, mark circle.
- If amended return, mark circle.
- If final return, mark circle.

IMPORTANT NOTICE: The state sales tax paid on the rental of sleeping rooms is used to fund tourism and economic development projects in your parish. It is important that you completely and accurately fill out this state sales tax return to ensure that the tax is properly distributed to your local government agencies.

Filing period

1 Gross room rental receipts	1		00		
2 Less exempt rentals to federal, state, and local government agencies	2		00		
3 Taxable room rental receipts (Subtract Line 2 from Line 1.)					
			3		00
4 Gross sales of tangible personal property					
			4		00
5 Cost of tangible personal property					
			5		00
6 Leases, rentals, and services of tangible personal property					
			6		00
7 Total (Add Lines 3 through 6.)					
			7		00
8 Less exempt sales, leases, rentals, and services (Explain: _____)					
			8		00
9 Amount taxable (Subtract Line 8 from Line 7.)					
			9		00
10 Tax due (Multiply amount on Line 9 by 4%.)					
			10		00
11 Excess tax collected (Does not include local sales tax)					
			11		00
12 Total (Add Line 10 plus Line 11.)					
			12		00
13A Vendor's compensation (1.1% of Line 12, if not delinquent)					
			13A		00
13B Designated to The Military Family Assistance Fund					
			13B		00
13C Applied to this return (Subtract Line 13B from Line 13A.)					
			13C		00
14 Gross tax due (Subtract Line 13C from Line 12.)					
			14		00
15 Sales tax credit	Purchases		00	Louisiana tax paid on purchases for resale	15
					00
16 Net tax due (Subtract Line 15 from Line 14. If Line 15 exceeds Line 14, enter amount here and on Line 20A.)					
			16		00
17 Delinquent penalty (5% of tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate)					
			17		00
18 Interest (See instructions.)					
			18		00
19A Total tax, penalty, and interest (Add Lines 16,17, and 18.)					
			19A		00
19B Additional payment to The Military Family Assistance Fund					
			19B		00
19C Total Remittance (Add Lines 19A plus 19B.) EFT Tax Code 04141. Do not send cash. PAY THIS AMOUNT. ▶					
			19C		00
20A Overpayment (Do not claim a credit for this overpayment on any other return.)					
			20A		00
20B Less designation to The Military Family Assistance Fund					
			20B		00
20C Net overpayment to be refunded (Subtract Line 20B from Line 20A.)					
			20C		00

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

Date	Signature	Signature of preparer other than taxpayer	Preparer ID
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This return is due on or before the 20th day of the month following the taxable period covered and becomes delinquent on the first day thereafter. 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. Telephone Number

Complete only if change in business status has occurred. Please print or type.

Date business discontinued	Date business sold	Name of purchaser
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NOTE: If your business has been discontinued or sold, your registration certificate must be sent to the Department of Revenue with this report. If business is sold, the new owner should complete a new application for a separate number.



EFT Tax Code 04141. Do not send cash.

GENERAL INFORMATION

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 the month following the close of the period in which the tax becomes due. If the due date falls on a weekend or holiday, the return is due on the first business day after the due date and becomes delinquent on the first day thereafter.

2. All amounts on the return should be rounded to the nearest dollar.
3. Care should be exercised to ensure that: the correct period is entered in the space provided at the top of the return; the return is signed and dated by the appropriate company official; a payment for the exact amount of tax, penalty, and interest accompanies the return; and, the return and payment are placed in the enclosed pre-addressed envelope, stamped, and mailed.

{ DO NOT CLAIM CREDIT FOR ANY PREVIOUS OVERPAYMENT. A REFUND WILL BE ISSUED. }

INSTRUCTIONS

Line 1 – Enter the total gross receipts from the rental of hotel/motel rooms to transient guests, as defined by Louisiana Revised Statute 47:301(6).

Line 2 – Enter the total of room rental receipts billed to, and paid directly by, a federal, state, or local governmental agency. Do not include room rentals paid by governmental employees.

Line 3 – Self-explanatory.

Line 4 – “Gross sales” as used here means the total sale price for each individual item or article of tangible personal property with no reduction for any purpose.

Line 5 – 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 the 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 6 – 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. Refer to the Sales Tax Law and Regulations for details showing services that are taxable and leases or rentals that are taxable.

Line 7 – Self-explanatory.

Line 8 – Use the worksheet below to determine the amount to be entered on Line 8.

Exempt Sales, Leases, Rentals, and Services		
8a	Enter the total gross receipts for tax-exempt sales, leases, and rentals (other than room rentals) of tangible personal property, and tax-exempt services billed to and paid directly by a federal, state, or local government agency. (Do not include such transactions paid by governmental employees.)	
8b	Enter the total gross receipts for sales of prepaid telephone calling cards included on Line 4.	
8c	Multiply Line 8b by 25%.	X 0.25
8d	Add Lines 8a and 8c. Enter this amount on Line 8 of the return.	

Line 9 – Self-explanatory.

Line 10 – Self-explanatory.

Line 11 – 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 10, any such excess must be remitted to the Louisiana Department of Revenue.

Line 12 – Self-explanatory.

Line 13A – To receive dealer’s 1.1 percent compensation for the remittance of the tax levied, deduct the 1.1 percent from the total tax accounted for and payable to the Louisiana Department of Revenue before taking credit for taxes already paid to a wholesaler. Such compensation is allowable only when the payment is timely, and in no instance can the compensation be allowed if the tax is not paid when due.

Line 13B – Taxpayers may donate all or any portion of the vendor’s compensation listed on Line 13A to The Louisiana Military Family Assistance Fund. Line 13B cannot exceed Line 13A.

Line 13C – This line equals the amount of vendor’s compensation applied to this return after any donation of the vendor’s compensation to The Louisiana Military Family Assistance Fund. This line cannot be less than zero.

Line 14 – Self-explanatory.

Line 15 – 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. Credit cannot be claimed for taxes paid on the property purchased for resale in coin-operated vending machines.

Line 16 – Self-explanatory.

Line 17 – A return becomes delinquent on the 21st day of the month following the taxable period. If the return is filed late, a delinquent penalty of 5% for each 30 days or fraction thereof of delinquency, not to exceed 25% of the net tax due on Line 16 must be entered on Line 17.

NOTE – In addition to the delinquent penalty reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Line 18 – The net tax due on Line 16 must be shown for the delinquent period, beginning with the dates explained on Line 17, until the tax is remitted to the Louisiana Department of Revenue. Refer to the Tax Interest 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 19A – This line equals the total tax, penalty, and interest due on this return before any additional amounts donated to The Louisiana Military Family and Assistance Fund.

Line 19B – Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on this line. This payment is in addition to the tax computed to be due on Line 19A.

Line 19C – Submit payment for this amount with the return. If paying by EFT, be sure to use tax code 04141.

Line 20A – If the credit shown on Line 15 is greater than the amount of tax due shown on Line 14, creating a credit balance on Line 16, enter the total overpayment in the space provided.

Line 20B – Taxpayers may donate all or any portion of the overpayment listed on Line 20A to The Louisiana Military Family Assistance Fund. Line 20B cannot exceed Line 20A.

Line 20C – This is the amount of overpayment to be refunded to you after including any portion of the refund that has been donated to The Louisiana Military Family Assistance Fund.

