

## 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 attached 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** - Enter the total gross receipts for tax-exempt sales, leases, rentals (other than room rentals), and services of tangible per-

sonal property billed to, and paid directly by a federal, state, or local government agency. (Do not include such transactions paid by governmental employees.) This deduction can be claimed only if the items have been included on either Line 4 or Line 6.

**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 Secretary of Revenue.

**Line 12** - Self-explanatory.

**Line 13** - 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 Secretary 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 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 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 16, must be entered on Line 17. 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 tax becomes due.

**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** - Interest of 1.25 percent per month of 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 Secretary of Revenue.

**Line 19** - If paying EFT, be sure to use tax code 04141.

**Line 20** - 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.