

Sales Tax Return - General Instructions

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 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. Corrections or changes to the name and address information shown on the form should be made by placing an "x" in the address change box on the front of the form and writing the correct infor-

mation in the space provided. If this is an amended return, place an "x" in the box labeled "Amended Return" on the back of the form. If this is a final return, place an "x" in the box labeled "Final Return" on the back of the form and enter the date the business was sold or closed in the space provided.

3. All amounts on the return should be rounded to the nearest dollar and handprinted in the appropriate boxes in a fashion similar to the examples shown on the face of the return.

4. Care should be exercised to ensure that: (a) the correct period is entered or shown in the appropriate

area near the upper left-hand corner of the return; (b) the handprinted numerals in the boxes are similar to the examples shown near the upper right of the form; (c) the return is signed and dated by the appropriate company official; (d) a payment for the exact amount of tax, penalty, and interest accompanies the return and that this payment amount is properly entered on Line 16 of the form; (e) if payment is made electronically, mark the box on Line 16; and (f) the return and payment are placed in the attached pre-addressed envelope, stamped, and mailed.

Sales Tax Return - Specific Instructions

Line 1 - "Gross sales" is the total sale price for each individual item or article of tangible personal property with no reduction for any purpose.

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

Line 3 - 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. Taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular phone calls, and pager services are taxable at 3 percent, and should be included on this line. Refer to the Sales Tax Law and Regulations for details showing services that are taxable and leases or rentals that are taxable.

Line 4 - Self-explanatory.

Line 5 - From Line 34- Schedule A, no deduction can be claimed unless the item has been included on either Line 1, 2, or 3.

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 such excess must be remitted to the Secretary of Revenue.

Line 9 - Self-explanatory.

Line 10 - To receive the dealer's 1.1 percent compensation for 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 made in a timely manner.

Line 11 - Self-explanatory.

Line 12 - 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. Claim only the amount of Louisiana tax **paid**. Credit for local taxes cannot be claimed here nor can credit be claimed for property purchased for resale in coin-operated vending machines. Credits for Louisiana advance sales taxes on purchases at the 4%, 3%, 3.8%, and 2% rates may be combined on Line 12.

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 - Self-explanatory.

Line 14 - 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 the tax becomes due. 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 - Interest of 1.25 percent per month of the net tax due on Line 13 must be shown for the delinquent period, beginning with the dates explained on Line 14, until the tax is remitted to the Secretary of Revenue.

Line 16 - Self-explanatory.

NOTE - Do not claim credit on Lines 16 for any previous overpayment. A refund will be issued.

Line 17 - If the credits shown on Lines 12 and 12A are greater than the amount of tax due shown on Line 11, creating a credit balance on Line 13, enter the total overpayment in the space provided.

NOTE - Specific Instructions for Lines 18 through 21: 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 phone charges, and pager service charges 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 20 - Enter sales of electricity, natural gas, bulk water, and steam used for any purpose other than for residential use.

Line 21 - Enter the sale or importation of customized computer software occurring July 1, 2003 through June 30, 2004. Do not include sales of canned or prewritten software. See Revenue Ruling No. 02-008 on our website for additional information.

Line 22 - Enter sales of ships and vessels with a

load displacement of 50 tons and greater; and sales of fuel, supplies and repairs to operators of vessels engaged in interstate commerce.

Line 23 - Enter sales of repair services to tangible personal property that was returned to a customer in another state by common carrier or by your leased or owned vehicle. For qualifying repairs to property returned to the offshore area, see Revenue Information Bulletin 02-018 and include on Line 33, if applicable.

Line 24 - The first \$50,000 of the sales price of rubber-tired farm tractors and implements and equipment attached thereto are specifically exempted by R.S. 47:305.25.

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 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 26 - Enter sales to the 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 government.

Line 27 - Enter sales of prescription drugs, prescription and non-prescription 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, bulk water, and natural gas for residential use. Do not include sales to business, industrial, commercial or governmental customers. See Revenue Information Bulletin 02-020 for more 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 vehicle.

Line 31 - The gross sales of tangible personal property to registered wholesalers are exempt from the payment of the advance sales tax, provided the purchaser furnishes exemption certificate Form R-1028 (LGST-9), bearing a sales tax number indicating that the purchaser is a wholesaler and 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 electric power used in a chlor-alkali process, gasoline and special fuels on which the road use tax is paid, sales for first use offshore, and sales of supplies to commercial fishermen.

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 3.

Worksheet/Taxpayer copy

| | | |
|------------------------|------------------|----------------------|
| Revenue account number | Location address | Month/Quarter ending |
|------------------------|------------------|----------------------|

| | | | |
|--|------------|---------------|----|
| 1 Gross sales of tangible personal property | 1 | | 00 |
| 2 Cost of tangible personal property <small>(Used, consumed, or stored for use or consumption, or purchased or imported to be sold in coin-operated vending machines)</small> | 2 | | 00 |
| 3 Leases, rentals, and services | 3 | | 00 |
| 4 Total (Add Lines 1 through 3.) | 4 | | 00 |
| 5 Total allowable deductions (From Line 34, Schedule A. Do not include as a deduction any item not reported on Lines 1 through 3.) | 5 | | 00 |
| 6 Amount taxable (Subtract Line 5 from Line 4.) | 6 | | 00 |
| 7 Tax due (Multiply amount on Line 6 by 4%.) | 7 | | 00 |
| 8 Excess tax collected | 8 | | 00 |
| 9 Total (Add Line 7 and Line 8.) | 9 | | 00 |
| 10 Vendor's compensation (1.1% of Line 9, if payment not delinquent) | 10 | | 00 |
| 11 Gross tax due (Subtract Line 10 from Line 9.) | 11 | | 00 |
| 12 Sales tax credit | 12 | Purchases .00 | 00 |
| | | | |
| 12A Register reprogramming credit (Actual programming costs, not to exceed \$25 per register - invoices must be attached) | 12A | | 00 |
| 13 Net tax due (Add Lines 12 and 12A and subtract from Line 11. If total of Lines 12 and 12A exceeds Line 11, enter amount here and on Line 17.) | 13 | | 00 |
| 14 Penalty (See instructions.) | 14 | 00 | |
| 15 Interest (1.25% per month from due date until paid) | 15 | 00 | |
| 16 Total tax, penalty, and interest (Total of Lines 13, 14, and 15) <small>Make payment to: Louisiana Department of Revenue</small> Do not send cash. PAY THIS AMOUNT. | 16 | | 00 |
| 17 Overpayment to be refunded (Do not claim a credit for this overpayment on any other return.) | 17 | 00 | |

Allowable deductions – Schedule A

| | Total Sales | % Exemption | Deductions | | |
|--|-------------|-------------|------------|--|----|
| 18 Intrastate telecommunication services and prepaid phone cards | | 25% | 18 | | 00 |
| 19 Interstate telecommunication services | | 25% | 19 | | 00 |
| 20 Electricity, natural gas, steam, water used for other than residential purposes | | 5% | 20 | | 00 |
| 21 Sales of customized computer software | | 50% | 21 | | 00 |
| 22 Sales of certain ships and ship supplies | | 100% | 22 | | 00 |
| 23 Repairs to property delivered to another state | | 100% | 23 | | 00 |
| 24 Sales of certain farm equipment | | 100% | 24 | | 00 |
| 25 Tangible personal property sold for lease or rental (see instructions) | | 100% | 25 | | 00 |
| 26 Sales to U.S. government and Louisiana state, and local government agencies | | 100% | 26 | | 00 |
| 27 Prescription drugs and medical properties | | 100% | 27 | | 00 |
| 28 Sales of food for home consumption | | 100% | 28 | | 00 |
| 29 Electricity, natural gas, bulk water for home consumption | | 100% | 29 | | 00 |
| 30 Sales in interstate commerce | | 100% | 30 | | 00 |
| 31 Sales to registered wholesalers | | 100% | 31 | | 00 |
| 32 Cash discounts, sales returns and allowances | | 100% | 32 | | 00 |
| 33 Other totally tax-exempt sales (Explain) (Do not include bad debt write-offs from prior period sales.) | | 100% | 33 | | 00 |
| 34 Add Lines 18 through 33; enter here and on Line 5. | | | 34 | | 00 |

**Department of Revenue
Taxpayer Services Division
Sales Tax Section
P.O. Box 3138
Baton Rouge, Louisiana 70821-3138
(225) 219-7356**

For Taxpayer Assistance, call, visit or write the Baton Rouge Headquarters or the Regional Office in your area.
Or, visit our website at www.rev.state.la.us for tax, registration and filing information.

Alexandria
Room B-100
900 Murray Street
P.O. Box 1191
Alexandria, LA 71309-1191
318-487-5333

Lafayette
Brandywine III, Suite 150
825 Kaliste Saloom Road
P.O. Box 81857
Lafayette, LA 70598-1857
337-262-5455

Monroe
Room 105
122 St. John Street
P.O. Box 1783
Monroe, LA 71210-1783
318-362-3151

Shreveport
1525 Fairfield Avenue
P.O. Box 31706
Shreveport, LA 71130-1706
318-676-7505

Baton Rouge
Suite 200
8549 United Plaza
P.O. Box 80519
Baton Rouge, LA 70898-0519
225-922-2300
225-219-2114 (TDD)

Lake Charles
Suite 1550
One Lakeshore Drive
P.O. Box 3702
Lake Charles, LA 70602-3702
337-491-2504

New Orleans
Suite 900
1555 Poydras Street
New Orleans, LA 70112-3707
504-568-5233

Thibodaux
1418 Tiger Drive
P.O. Box 1429
Thibodaux, LA 70302-1429
985-447-0976

ELECTRONIC FILING IS AVAILABLE - Visit our website for information on how to register for FREE electronic filing, or through third-party service providers who charge a fee. You may also file your sales tax return electronically at a kiosk located at one of our Regional Offices listed above.