

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. Corrections/Changes: 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 information in the space provided on the back of the form.

3. Amended/Final Return: 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.

4. U.S. NAICS Code – The Louisiana Department of Revenue is currently assigning business codes to taxpayers' accounts based upon the North American Industry Classification System (NAICS). If your account with the Department of Revenue does not currently have a NAICS Code assigned to it, please include this information on your sales tax return. A business' NAICS code is often listed on the corporate income tax return. It is also available on a business' account with the Louisiana Department of Labor. The NAICS Codes can be found on the U.S. Census Bureau's webpage at www.census.gov.

5. Dollar Amounts: All amounts on the return should be rounded to the nearest dollar and handprinted in the appropriate boxes.

6. Before Mailing: 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 clear and legible; (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 sales 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 the 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 Louisiana Revised Statutes, should be included. Taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular telephone calls, and pager services 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.

NOTE – *Effective July 1, 2008, motor vehicle lease and rental dealers may not file this return and will be required to file electronically. Act 11 of the 2008 2nd Extraordinary Session enacted R.S. 48:77 to dedicate the sales tax collections from the leases or rentals of motor vehicles to the Transportation Trust Fund effective July 1, 2008. Dealers who collect sales tax on motor vehicle leases and rentals will be required to complete a special electronic registration and file their sales tax returns electronically using a different tax return that allows for separately reporting the sales tax collected on the motor vehicle leases and rentals. For the purposes of this electronic filing requirement, 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. To register and file your sales tax return electronically using the Louisiana Taxpayer Access Point (LaTAP), visit our website at www.revenue.louisiana.gov.*

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 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 excess must be remitted to the Secretary of Revenue.

Line 9 – Self-explanatory.

Line 10 – To receive the dealer's 1.1 percent compen-

sation for 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. This compensation is allowed only if 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 may deduct from the total tax collected on retail sales made during the reporting period the amount of advance sales tax paid. Tax-paid invoices evidencing the payments must be retained by the dealer claiming the refund or credit. Dealers should enter their total purchase amount, even though some portion of the purchases did not bear the advance sales tax and claim only the amount of Louisiana tax **paid** on these purchases. Credit for local sales 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 4 percent and other applicable 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 – This line equals the net tax due after allowing credit for advance sales tax paid and the credit for reprogramming cash registers. Subtract Lines 12 and 12A from Line 11 and enter the tax due on Line 13. If the credits from Lines 12 and 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 on the back of the return, 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 13. 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 21st day of the month following the taxable period. 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 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 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 through 20B, Line 21, and Line 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 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 that are used for a purpose other than for residential use.

Line 20B – Enter sales of steam and water sold by a utility company or in bulk (excludes bottled water) that are used for a purpose other than for residential use.

Line 20C – Enter sales of electricity and natural gas to a wood or paper products manufacturing facility.

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). See Revenue Information Bulletin No. 04-012A for additional information.

Line 23 – Enter sales of repair services to tangible personal property that were 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 governments.

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 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, sales of supplies to commercial fishermen, ships and ships' supplies, and customized computer software.

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.**

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.

**Louisiana 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.revenue.louisiana.gov 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 71101-1706
318-676-7505

Baton Rouge
Suite 200
8585 Archives Avenue
P.O. Box 80519
Baton Rouge, LA 70809-0519
225-922-2300
225-219-2114 (TDD)

Lake Charles
Suite 1550
One Lakeshore Drive
P.O. Box 3702
Lake Charles, LA 70601-3702
337-491-2504

New Orleans
Suite 2100
1555 Poydras Street
New Orleans, LA 70112-3707
504-568-5233

Thibodaux
1418 Tiger Drive
P.O. Box 1429
Thibodaux, LA 70301-1429
985-447-0976



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).

