



## Instructions for Completing the Inspection and Supervision Fee Return

Form R-5197 must be filed and paid electronically at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). The quarterly return is due on or before the last day of the quarter following the taxable quarter. 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.

Each common carrier, contract carrier, and public utility doing business in Louisiana and subject to control and jurisdiction of the Public Service Commission shall pay to the state a fee for the inspection, control, and supervision of business service and rates of each common carrier and public utility, in addition to any and all property, franchise, license and other taxes, fees and charges now or hereafter fixed, assessed, or charged by law against each common carrier and public utility. The amount of the fees shall be measured by the gross receipts from Louisiana intrastate business.

The payment of fees for the first quarter gross receipts of each calendar year shall be paid on or before June 30; the fees for the second quarter gross receipts by September 30; the fees for the third quarter gross receipts by December 31; and the fees for the fourth quarter gross receipts by March 31 of the following calendar year. The application of this schedule shall be based on, and calculated according to, the cumulative gross receipts from the beginning of the calendar year.

**Line 1** Enter the amount of the total intrastate gross receipts from January 1 to the end of the quarter being filed.

**Line 2** Using the amount on Line 1, compute the TOTAL FEE from the schedule shown below:

- (1) \$5.01 per \$1,000 for the first \$100,000 or less of gross receipts.
- (2) \$4.23 per \$1,000 of gross receipts in excess of \$100,000 and not more than \$250,000.
- (3) \$3.45 per \$1,000 of gross receipts in excess of \$250,000 and not more than \$500,000.
- (4) \$2.68 per \$1,000 of gross receipts in excess of \$500,000 and not more than \$750,000.
- (5) \$2.29 per \$1,000 of gross receipts in excess of \$750,000 and not more than \$1,000,000.
- (6) \$1.90 per \$1,000 of gross receipts in excess of \$1,000,000 and not more than \$2,000,000.
- (7) \$1.51 per \$1,000 of gross receipts in excess of \$2,000,000 and not more than \$5,000,000.
- (8) \$1.13 per \$1,000 of gross receipts in excess of \$5,000,000 and not more than \$10,000,000.
- (9) \$ .97 per \$1,000 of gross receipts in excess of \$10,000,000 and not more than \$25,000,000.
- (10) \$ .82 per \$1,000 of gross receipts in excess of \$25,000,000 and not more than \$100,000,000.
- (11) \$ .71 per \$1,000 of gross receipts in excess of \$100,000,000.

**IN NO CASE SHALL THE FEE BE LESS THAN \$80.00 ANNUALLY.**

The minimum fee amounts to be entered on Line 2 for each quarter are as follows:

March	\$20.00
June	\$40.00
September	\$60.00
December	\$80.00

**Line 3** Enter the amount from the TOTAL FEE line of the preceding quarter's report from the same year. To illustrate: for the quarter ending March 31, enter zero; for the quarter ending June 30, enter the amount shown on the TOTAL FEE line of the report for the quarter ending March 31; for the quarter ending September 30, enter the amount shown on the TOTAL FEE line of the report for the quarter ending June 30; and for the quarter ending December 31, enter the amount shown on the TOTAL FEE line of the report for the quarter ending September 30.

**Line 4** Subtract Line 3 from Line 2. Enter results or \$20.00 (whichever is greater).



**LOUISIANA**  
DEPARTMENT of REVENUE

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**Line 5** A return becomes delinquent on the day after the due date. A delinquent filing penalty for failure to file a return is 5 percent of the total tax due if the delay in filing is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the failure to file continues. The penalty cannot exceed 25 percent of the tax due.

Electronic filings of this return that are not made by the date required will be assessed a specific penalty per LA R.S. 47:1520 and will be subject to penalties as set forth in LA R.S. 47:1602.

**Line 6** The penalty for failure to pay the tax in full by the date the tax is required to be paid is 5 percent of the unremitted tax not paid for each 30 days, or fraction thereof, during which the failure to pay continues. Delinquent filing and delinquent payment penalties combined cannot exceed 25 percent of the tax due.

Electronic payments and filings that are filed late will be assessed a delinquent penalty per LA R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in LA R.S. 47:1601 and 1602.

**Note:** *In addition to the delinquent penalties described above, a taxpayer may also incur accuracy-related penalties under LA 47:1604.1.*

**Line 7** Interest is due if the payment of the tax is late and is computed in accordance with LA R.S. 47:1601. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable monthly interest rates. The current rate schedule, Form R-1111, is available on the Louisiana Department of Revenue's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 8** Add Lines 4, 5, 6, and 7. **PAY THIS AMOUNT.**

### INSTRUCTIONS FOR PAID PREPARER

If this return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.