

SALES AND USE TAX REPORT GENERAL INSTRUCTIONS

1. All persons and dealers who are subject to the tax levied are required to file a tax return monthly, unless otherwise authorized. Returns are due on or before the 20th day of the month following the close of the period covered by the return.
2. Corrections or changes in the name and address information, which appear on the return, should be made by lining through the incorrect information and by adding the correct information.
3. Care should be exercised to insure that: (a) the

correct period is entered or shown in the upper right hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and (d) the return and remittance are placed in the mail.

4. Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on their monthly sales tax reports. Of special importance is using the correct column on the report so as to properly indicate the jurisdiction that

is entitled to the tax being remitted. The physical location of your business and your delivery activity are important factors in determining the proper column(s) in which to report taxable transactions.

5. **All amounts on the return should be rounded to the nearest dollar.** Fifty cents and higher should be rounded up to the nearest dollar, while forty-nine cents and below should be rounded down to the nearest dollar.

SPECIFIC INSTRUCTIONS

Beside each column heading (City of Baton Rouge, Parish of East Baton Rouge, etc.) is a box. **If any of these boxes contain an "X", your business is required to file a return for that jurisdiction. Even if there were no sales within a jurisdiction, enter a zero in line one of that column.**

Line 1: "Gross Sales" means the total sales of tangible personal property, sales of certain taxable services, and gross receipts from leasing or renting tangible personal property as reported to the State of Louisiana. **Deductions from gross sales, if applicable, are to be calculated on page 2 (Deduction Worksheet) of the return. If not applicable, proceed to line 11.**

Line 2: (Deduction Code 002) Sales of tangible personal property which is going to be resold by the purchaser, or sales of materials for further processing into articles of tangible personal property for resale are to be listed on Line 2. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate.

Line 3: (Deduction Code 003) Cash discounts allowed by the seller and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed on returned merchandise on which the full sales price, including tax, has been refunded to the customer. In no instance should cash discounts and sales returns exceed the gross sales listed on line 1. Repossession of property sold on an installment or credit basis is not allowed as a deduction from gross sales.

Line 4: (Deduction Code 004) Enter the total sales delivered or shipped outside of East Baton Rouge Parish, and sales made in bona fide interstate or foreign commerce. In order to qualify as an allowable deduction, delivery must be made into another parish, state, or country, or to a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping documents, tickets, bills of lading, or similar documents. **This deduction does not apply to repair services performed in this parish.**

Line 5: (Deduction Code 005) The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.

Line 6: (Deduction Code 006) Enter sales of tangible personal property to, or any services performed for, the U.S. Government, State of Louisiana and its Political Subdivisions, and local Governmental Agencies or Instrumentalities.

Line 7: (Deduction Code 007) Sales of food paid

for using USDA Food Stamp coupons or WIC program vouchers are totally exempt from sales taxes.

Line 8, 9, and 10: Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified. **Total Allowable Deductions: The sum of lines 2 through 10 is entered here, and this total is transferred to Line 11 on Page 1.**

Line 11: The total of all allowable deductions, as calculated on page 2, is entered on this line.

Line 12: Self explanatory.

Line 13: For office use only.

Line 14: A use tax is due on the cost of tangible personal property used, consumed, distributed, or stored for use or consumption in East Baton Rouge Parish upon which East Baton Rouge Parish sales tax has not been paid at the time of purchase. Also include the cost of tangible personal property imported into this parish from other taxing jurisdictions upon which a like and equal tax has not been paid.

Line 15: Self explanatory.

Line 16: Multiply the totals on Line 15 by 5.00% for the City of Baton Rouge, Parish of East Baton Rouge, and City of Zachary. Multiply the total on Line 15 by 5.50% for the City of Baker.

Line 16(a): Sales of food for preparation and consumption in the home, prescription drugs and insulin, orthotic and prosthetic devices, and patient aids are exempted from 2% sales tax effective 7/1/2000. Do not include sales of food paid for with USDA food stamps or WIC vouchers on line 16(a), but include them on line 7.

Sales of materials, supplies, and services to a qualified contractor or sub-contractor are specifically exempted from the additional 1% sales tax, provided that a written contract on a lump-sum or unit price basis was entered into prior to, or within 90 days of, July 1, 2000. Contractors and sub-contractors must provide the seller with a Contractor's Exemption Certificate. Enter the amount of such exempt sales here. Contractors and sub-contractors that qualify for this exemption after July 1, 2000, must pay the additional sales tax when purchasing materials and supplies and then apply to the City-Parish for a refund of any additional taxes paid. For any contractor beginning a job within the City of Baker 90 days prior to or after October 1, 2001, please contact our office for instructions on obtaining an exemption for the additional 0.5% sales tax.

Line 16(b): Multiply the amount on line 16(a) by 2%.

Line 16(c): Multiply the amount on line 16(a) by 1%.

Line 16(d): Gross Tax (line 16) less amount deductible (line 16(b) or 16(c)).

Line 17: In cases where the actual tax collected for each jurisdiction exceeds the tax due on line 16(d), the excess shall be recorded on this line and included in your computations of the tax due.

Line 18: Self explanatory.

Line 19: To receive Vendor's Compensation of 1% for the remittance of the tax due, payment must be made on or before the 20th day following the period covered by this return. Vendor's Compensation is disallowed on delinquent returns.

Line 20: Self explanatory.

Line 21: A delinquent penalty of 5% for each month or fraction thereof is assessed on each delinquency and is increased by 5% on the 1st day of each month thereafter until paid, to a maximum of 25%. A monthly return becomes delinquent on the 21st day of the month following the return. A quarterly return becomes delinquent on the 21st day of the month following the calendar quarter covered. For example, a return for the month of January would be subject to a 5% penalty on or after the 21st day of February, a 10% penalty on or after the 1st day of March, etc.

Line 22: Interest at the rate of 1-1/4% per month or fraction thereof is due on all returns transmitted to this office after the 20th of the month in which due. The interest will increase by 1-1/4 % on the 1st day of each month thereafter until the amount due is paid.

Line 23: Self explanatory.

Line 24: **Although required by state statute, the City of Baton Rouge/Parish of East Baton Rouge does not use this line.** Contact our office at 225-389-3084 for instructions on how to handle debits or credits to your account.

Line 25: Self explanatory.

Line 26: **Total amount to be remitted.** Please send a remittance in the form of a cashier's check, personal check, or money order. **PLEASE DO NOT SEND CASH THROUGH THE MAIL.**