

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 reflected 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

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 lines 2 - 11 of the return. If not applicable, proceed to line 11.

Line 2: 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: 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: 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: The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.

Line 6: 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: Sales of food paid for using USDA Food Stamp coupons or WIC program vouchers are totally exempt from sales taxes.

Line 8, 9, & 10: Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified.

Line 11: The total of all allowable deductions is entered on this line.

Line 12: Self explanatory.

Line 13: The Adjusted Gross Sales of Line 12 is to be distributed to each column in accordance to where the taxable transaction occurred. The sum of Line 13 A,B,C,D,E,F,G & H should equal Line 12.

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 (Columns A, B, C and F). Multiply the total on Line 15 by 5.50% for the City of Baker and City of Central (Columns D, E, G, and H).

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.

Line 16(b): Multiply the amount on line 16(a) by 2%, except 1% for Column D, G & H.

Line 16(c): Self Explanatory.

Line 17: In cases where the actual tax collected for each jurisdiction exceeds the tax due on line 16(c), 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 monthly return becomes delinquent on the 21st day of the month following the month in which the 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 determined to be delinquent, a delinquent penalty of 5 percent for each 30 day period is assessed, not to exceed 25% of the net tax due. For example, a quarterly return for the month of March would be subject to a 5 percent penalty on or after the 21st day of April, and for each 30-day period thereafter, not to exceed 25 percent.

Line 22: Taxes are due and payable on the first (1st) day of the month and are considered to be delinquent when paid after the twentieth (20th) day. Delinquent interest is calculated from the due date (1st day of the month) until paid at a monthly rate of 1.25% and a daily rate of .0411% until paid.

Line 23: Self explanatory.

Line 25: *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.**

OTHER

DO NOT STAPLE CHECKS TO THE RETURN

Please Include the phone number of the person to contact if there are any questions.

Timely Filing when the 20th calendar day falls on Saturday, Sunday, or Legal Holiday:

Unless otherwise specifically provided, when the 20th calendar day following the due date for any report or return prescribed under the laws administered by the Local Collector, falls on a Saturday, Sunday, or a legal holiday, the report or return shall be considered timely if it is filed on the next business day.