

Mail Remittance Payable to:

**WEST CARROLL PARISH SCHOOL BOARD**

SALES TAX DEPARTMENT

410 WILLIS STREET

OAK GROVE, LOUISIANA 71263

(318) 428-4215, ext. 2311

FAX: (318) 428-8190

To pay online: ParishE-file.com or SalesTaxOnline.com

ACCOUNT # \_\_\_\_\_

STATE ID # \_\_\_\_\_

SALES FOR MONTH OF \_\_\_\_\_

20

Account: \_\_\_\_\_

**SALES AND USE TAX REPORT**

1. Gross Sales of Tangible Personal Property, Leases, Rentals, and Services as Reported to the State of Louisiana
2. Sales For Resale or Further Processing (Resale Certificate on File)
3. Cash Discounts, Sales Returns & Allowances
4. Sales Delivered or Shipped Outside This Jurisdiction (Does Not Apply to Repairs)
5. Sales of Gasoline and Motor Fuels
6. Sales to U.S. Government, State of LA, Political Subdivisions and Local Agencies
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers
8. OTHER DEDUCTIONS AUTHORIZED BY LAW (Explain Below)
9. _____
10. _____
11. TOTAL ALLOWABLE DEDUCTIONS (Total of Line 2 through Line 10)
12. ADJUSTED GROSS SALES (Line 1 minus Line 11)

COMPUTATION OF SALES AND USE TAX			
	COLUMN A	COLUMN B	COLUMN C
13. Adjusted Gross Sales in Each Jurisdiction	West Carroll	West Carroll	West Carroll
14. Purchases Subject to Use Tax in Each Jurisdiction	Inside Oak Grove 6.5%	Outside Oak Grove 5.5%	Inside Village of Epps 6%
15. Total Taxable Transactions (Line 13 plus Line 14)			
16. Tax Due (Multiply Line 15 by % Shown in Column)			
a. Exemption for Sales of Certain Farm Equipment up to first \$50,000.00 (R.S. 47:305.25)			
b. Farm Equipment Exemption (Multiply Line 16a by 3%)			
c. Net Tax Due (Line 16 minus Line 16b)			
17. Excess Tax Collected			
18. Total Tax Due (Line 16c plus Line 17)			
19. VENDOR'S COMPENSATION - Deductible Only When Payment is Not Delinquent (Multiply Line 18 by 1%)			
20. Net Tax Due (Line 18 minus Line 19)			
21. DELINQUENT PENALTY (5% of tax due on date of delinquency, with additional 5% for each subsequent 30 day period, 25% max)			
22. INTEREST (0.0411% of tax due per day from the 1 <sup>st</sup> day of the month in which tax is due, accruing until tax is paid)			
23. Total Tax, Penalty, and Interest Due (Total of Line 20 through Line 22)			
24. Tax Debit or Credit (Authorized Memo Must Be Attached)			
25. TOTAL AMOUNT DUE (Line 23 plus/minus Line 24)			

26. TOTAL AMOUNT REMITTED	CHECK NUMBER
DATE PREPARED	SIGNATURE OF PREPARER
PHONE NUMBER	PREPARER PHONE NUMBER

REVIEWED BY \_\_\_\_\_

Please indicate any changes below:

- Date out of business \_\_\_\_\_
- Date business sold \_\_\_\_\_
- Name of new owner \_\_\_\_\_
- Address of new owner \_\_\_\_\_

This return is DUE on the 1<sup>st</sup> day of the month following the period covered by the return and is DELINQUENT if not received by this office prior to the 21<sup>st</sup> day of the month.

By my signature above, I declare, under penalty for filing false reports, that this return (including any accompanying schedule and statements) has been examined by me and is a true, correct, and complete return, to the best of my knowledge and belief. If this return has been prepared by a person other than the taxpayer, this declaration is based on all information relating to the matters required to be reported for the completion of this return of which this preparer had any knowledge.

EFFECTIVE October 1, 2022