

VERNON PARISH SALES TAX INSTRUCTIONS FOR COMPLETING CONSOLIDATED FORM

- LINE 1 Gross sales of tangible personal property, leases, rentals, and services as reported to the State of Louisiana
- LINE 2 Sales of tangible personal property for resale or further processing are exempt provided the purchaser has provided the seller with a completed resale exemption certificate
- LINE 3 Cash discounts and sales returns and allowances are allowed as a deduction provided the sale was reported as a taxable sale. Repossession of property sold on an installment or credit basis are not allowed as a deduction from gross sales
- LINE 4 Self-explanatory
- LINE 5 Sales of gasoline and motor fuels are entered here
- LINE 6 Sales made directly to the U.S. Government and State of Louisiana are exempt from local sales tax. However, sales to contractors or subcontractors doing work for U.S. Government, State of Louisiana, or local government are taxable sales
- LINE 7 Sales of food paid for with Food Stamps or WIC is entered here
- LINE 8,9, 10 Other deductions authorized must be reported on Line 8, 9, 10 with explanation and authority given
- LINE 11 Self-explanatory
- LINE 12 Self-explanatory
- LINE 13 Adjusted Gross Sales are the total taxable sales to be reported to each jurisdiction – by stacked columns  
COLUMN A. Gross sales within the parish  
COLUMN B. Gross sales within the parish AND city of Leesville  
COLUMN C. Gross sales within the parish AND town of New Llano  
COLUMN D. Gross sales within the parish AND town of Rosepine  
COLUMN E. Gross sales within the parish AND town of Hornbeck
- LINE 14 A use tax is due on purchases of tangible personal property used, consumed, distributed, or stored for use or consumption in the respective jurisdiction(s) on which tax has not been paid to the vendor. Use tax would also apply in cases where tangible personal property is imported into the parish and other applicable jurisdictions for use, consumption, distribution or storage on which a like and equal tax has not been paid
- LINE 15 Self-explanatory
- LINE 16 Multiply line 15 by % shown in column
- LINE 17 Enter amount of tax collected in excess of line 16
- LINE 18 Self-explanatory
- LINE 19 A 1% discount is allowed to compensate the dealer in accounting for and remitting the tax on a timely basis. Vendor's compensation is not allowed on returns transmitted after the 20<sup>th</sup> of the month which are due and payable
- LINE 20 Self-explanatory
- LINE 21 Compute delinquent payment at 5% of line 18 for each 30 days or fraction thereof of delinquency, not to exceed 25% of line 18. A return is due on the first day of the month following the period covered and becomes delinquent if not transmitted on or before the 20<sup>th</sup> day of the month. Penalty is calculated from the 1<sup>st</sup> day of the month in which the tax was due
- LINE 22 Compute interest due at 1% per month (12% APR) of line 18 for each 30 days or fraction thereof of delinquency. Interest is figured from the 1<sup>st</sup> day of the month in which the tax was due
- LINE 23 Self-explanatory
- LINE 24 A debit or credit memo issued by this office must be attached to your return. No unauthorized debits or credits are allowed
- LINE 25 Self-explanatory
- LINE 26 Amount to be remitted with return to this office