

FORM 8071-SALES/USE & PARKING TAXES
BUSINESS NAME:

CITY OF NEW ORLEANS
 To file return online go to www.nola.gov

Updated 01/01/2023

Check here if amended return.

TAX PERIOD:

Please include your 9-digit account number →

ACCOUNT #:

SALES/USE TAX		Do not use (\$) signs	Column A - 5%	Column B - 4.5%
S1	Gross sales of tangible personal property, rentals, leases and services	S1	.00	.00
ALLOWABLE DEDUCTIONS				
S2	Sales for resale to wholesalers or for further manufacturing	S2	.00	.00
S3	Cash discounts, sales returns or allowances	S3	.00	.00
S4	Sales delivered/shipped outside Orleans Parish			
	i. Interstate Sales	S4i	.00	.00
	ii. Other Parishes in Louisiana	S4ii	.00	.00
S5	Sales of Gasoline	S5	.00	.00
S6	Government Sales - U.S./Louisiana/LA. Parishes	S6	.00	.00
S7	Sales of food paid for with USDA Food Stamps or WIC Vouchers (line S7 Col. B only) ** Other Deductions Authorized by Law (explain) **	S7		.00
S8		S8	.00	.00
S9	Total Allowable Deductions (add lines S2 through S8)	S9	.00	.00
S10	Adjusted Gross Sales (line S1 minus line S9)	S10	.00	.00
S11	PURCHASES SUBJECT TO USE TAX	S11	.00	.00
S12	TOTAL AMOUNT TAXABLE (line S10 plus line S11)	S12	.00	.00
S13	TAX (5% of line S12 Col. A; 4.5% of line S12 Col. B)	S13	.00	.00
S14	Excess Tax Collected	S14	.00	.00
S15	TOTAL TAX COLLECTED (line S13 plus line S14)	S15	.00	.00
S16	VENDOR'S COMPENSATION (enter "0.00" if delinquent or 1% of line S15 if not delinquent)	S16	.00	.00
S17	NET TAX DUE (line S15 minus line S16)	S17	.00	.00
S18	PENALTY (5% of Line S17, per month, not to exceed 25%)	S18	.00	.00
S19	NEGLIGENCE FEE (if over 2 months late, 5% of Line S17 Col A or B if the sum equals or greater than \$10.00; if less than \$10.00 see instructions)	S19	.00	.00
S20	INTEREST (1% of Line S17, per month)	S20	.00	.00
S21	TOTAL TAX, PENALTY, NEGLIGENCE FEE AND INTEREST (add lines S17 through S20)	S21	.00	.00
S22	CREDIT BALANCE FROM PRIOR MONTH(S) Memo ID # Required in box S22	S22	.00	.00
S23	AMOUNT DUE (line S21 minus line S22)	S23	.00	.00
S24	TOTAL AMOUNT DUE (line S23 Col. A plus line S23 Col. B)	S24	.00	.00
SPECIAL SALES/USE TAX - FRENCH QUARTER EDD			0.245%	0.245%
F1	TAXABLE SALES AND PURCHASES FOR USE	F1	.00	.00
F2	TAX (0.245% of line F1 Col. A and 0.245% of line F1 Col. B)	F2	.00	.00
F3	INTEREST (1% of line F2 per month)	F3	.00	.00
F4	PENALTY (5% of line F2 per month, not to exceed 25%)	F4	.00	.00
F5	AMOUNT DUE (add lines F2, F3 and F4)	F5	.00	.00
F6	TOTAL AMOUNT DUE (line F5 Col. A plus line F5 Col. B)	F6	.00	.00
PARKING TAX			3%	
P1	TAXABLE RECEIPTS	P1	.00	
P2	TAX (3% of line P1)	P2	.00	
P3	INTEREST (1% of line P2 per month)	P3	.00	
P4	TOTAL TAX AND INTEREST (line P2 plus P3)	P4	.00	
P5	PENALTY (20% of line P4)	P5	.00	
P6	TOTAL AMOUNT DUE (line P4 plus P5)	P6	.00	
T1	TOTAL PAYMENT DUE (Add lines S24, line F6 and line P6)	T1	.00	

To avoid interest and penalties, this return must be received with remittance on or before the 20th of the month following the period on this return. DO NOT use any other taxpayer's return, as this may result in an improper posting of your payment. No return will be accepted unless signed by the taxpayer or authorized agent. I hereby certify under penalties of perjury that the information reported on this return is, to the best of my knowledge, true and correct.

DATE	TAXPAYER SIGNATURE	DATE	SIGNATURE OF PREPARER (IF NOT TAXPAYER)

* PLEASE SEND SEPARATE CHECKS FOR EACH REMITTANCE FORM *

PUB. 1/1/2016

**SALES/USE/PARKING/FRENCH QUARTER ECONOMIC DEVELOPMENT
DISTRICT TAX RETURN FORM 8071 INSTRUCTIONS**

These are the instructions for completing your Tax Return. Please complete the form and return with payment in the enclosed envelope. This form is scanned by a machine. Please print your numbers within the indicated space as shown below:

1 2 3 4 5 6 7 8 9 00

Round off the amount to the nearest dollar. Do not use dollar signs (\$).

SECTION S – SALES/USE

Line S1. Gross Sales:

-Column A – Enter total amount of all taxable and nontaxable sales, leases, rentals, and services.

The sale of services means:

- Sale of admissions, dues and fees to places of amusement, athletic and recreational events;
- Storage or parking privileges at hotels and parking lots;
- Printing or overprinting, lithographing or other similar services of reproduction of written or graphic matter;
- Cleaning, pressing, renovation and dyeing of clothing, furs, furniture, carpets, and rugs; and storage space for clothing, furs and rugs;
- Cold storage space and preparing tangible personal property for cold storage;
- Repairs to tangible personal property, including but not limited to the repair and servicing of autos and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes and office appliances and equipment.

-Column B – Enter total amount of all taxable and nontaxable sales of unprepared food for home consumption, prescription drugs and prescribed medical devices.

Line S2. Sales for Resale to Wholesalers or for Further Manufacturing: Self-explanatory.

Line S3. Cash Discounts, Sales Returns or Allowances: Self-explanatory.

Line S4. Sales delivered/shipped outside Orleans Parish.

Line S4i. Interstate Sales.

Line S4ii. Other Parishes in Louisiana

Line S5. Sales of Gasoline.

Line S6. Government Sales – U.S./Louisiana/La. Parishes: Enter the amount of sales made directly to and paid for by the United States government, the State of Louisiana and its political subdivisions.

Line S7. Sales of food paid for with USDA Food Stamps or WIC Vouchers:

-Column A - Not applicable

-Column B – Enter the total amount of food paid with USDA Food Stamp Card or WIC voucher (only applied for Col.B)

Line S8. Other Authorized Deductions (explanation required): Enter the amount of other exempted sales as provided by Chapter 150, Article VI of the City Code.

Line S9. Total Allowable Deductions: Add lines S2, S3, S4i, S4ii, S5, S6, S7 Col B and S8.

Line S10. Adjusted Gross Sales: Subtract line S9 from line S1.

Line S11. Purchases subject to Use Tax:

- Column A – Enter total cost of goods, merchandise, equipment, leases, rentals and services used, consumed, distributed or stored for use in your business upon which City of New Orleans 5% sales tax has not been paid.

- Column B - Enter total cost of unprepared food purchases for home, consumption, prescription drugs and prescribed medical devices used, consumed, distributed or stored for use in your business upon which City of New Orleans 4.5% sales tax has not been paid.

The use tax applies to the use of tangible property purchased in another state or another parish of the state for the purpose of use in the City. The City grants credit for sales/use tax paid in any city/parish/county of Louisiana. The City also grants a credit for sales/use tax paid in the city/parish/county of another state only when the state in question grants a similar credit for purchases made in Louisiana. Credit is only given for the actual amount of city/parish/county tax paid, up to 5% or 4.5% of each purchase. Do not include the amount of state sales tax paid as a credit against the City use tax. Therefore:

If city/parish/county sales tax was not paid at the time of purchase, the use tax is due at the applicable rate (5% or 4.5%) of the cost price.

If the sales/use tax paid at the time of purchase in this city or in any other city/parish/county was at a rate equal to or greater than the use tax imposed by the City (5% or 4.5%), credit is given for the amount of tax paid, up to 5% or 4.5% on each purchase; therefore, no use tax is due to the City.

If the sales/use tax paid at the time of purchase in another city/parish/county was at a rate less than the use tax imposed by the City (5% or 4.5%), credit is given only for the actual amount of sales tax paid. The difference between the amount of the City's use tax (5% or 4.5%) and the amount of sales tax paid to any other city/parish/county is the amount due to the City. For Example: Purchases for use totaled \$1,000.00 and were taxed at 3% by another parish. The taxes paid totaled \$30.00; therefore, the additional taxes due the City of New Orleans would be 2% or \$20.00. To compute the taxable amount for purchases, divide the \$20.00 tax due by 5% (0.05), then enter the taxable amount of \$400.00 on line S11 Col A. Use the same method for determining additional use tax due on purchases at 4.5% (0.045) and enter taxable amount on line S11 Col B.

Line S12. Total Amount Taxable: Add lines S10 and S11.

Line S13. Tax:

-Column A – Multiply line S12 Column A by 0.05.

-Column B – Multiply line S12 Column B by 0.045.

Line S14. Excess Tax Collected:

-Column A – Enter the amount of sales tax collected in excess of 5% of line S12 Column A.

-Column B – Enter the amount of sales tax collected in excess of 4.5% of line S12 Column B.

Line S15. Total Tax Collected: Add lines S13 and S14.

Line S16. Vendor's Compensation: If payment is made timely on or before the 20th day of the month in which the return is due, multiply line S15 by 1%. If delinquent, enter "ZERO".

Line S17. Net Tax Due: Subtract line S16 from line S15.

Line S18. Penalty: If payment is made after the 20th day of the month in which the return is due, multiply line S17 by 5% for each month or any fraction of a month from the due date until the date paid, not to exceed 25%.

Line S19. Negligence Fee: If payment is over two (2) months past the due date.

-Column A – If using Col. A only, enter 5% of line S17 Col. A or \$10.00, whichever is greater.

-Column B – If using Col. B only, enter 5% of line S17 Col. B or \$10.00, whichever is greater.

- Column A and Column B – If using both Col. A and Col. B, enter 5% of line S17 Col. A on line 19a and enter 4.5% of line S17 Col. B on line 19b of the Worksheet below. If the total amount of the lines 19a and 19b is greater than or equal to \$10.00, then transfer the same amounts from lines 19a and 19b to boxes S19 Col. A and S19 Col. B. However, if the total amount of lines 19a and 19b is less than \$10.00, enter \$5 on box S19 Col. A, and \$5 on box S19 Col. B.

WORKSHEET: 19a. Multiply the amount on Line S17 Col.A by 0.05, enter here \$_____ + then for 19b, multiply the amount on Line S17 Col. B . by 0.05, enter here \$_____.

Line S20. Interest: If payment is made after the 20th day of the month in which the return is due, multiply line S17 by 1% for each month or any fraction of a month from the due date until the date paid (Legislature of LA, Act No. 87; Effective 01/01/2023, Interest rate changes from 1.25% to 1%. This tax form shall be used for filing the tax period of December, 2022 and thereafter.)

Line S21. Total Tax, Penalty, Negligence Fee and Interest: Add lines S17, S18, S19 and S20.

Line S22. Less Credit Balance from prior month(s): Enter Memo ID # in the box S22 as required for credit acceptance on line S22 Col. A and Col. B.

Line S23. Amount Due: Subtract line S22 from line S21.

Line S24. Total Amount Due: Add lines S23 Column A and S23 Column B.

**SECTION F – SPECIAL SALES/USE TAX
FRENCH QUARTER ECONOMIC DEVELOPMENT DISTRICT**

Under the authority of LA R.S. 33.9038.31, et. seq, City Resolution No. R-2021-4, Motion No. M-2021-5 and Motion No. M-21-172, FQ-EDD shall levy a new sales/use tax rate at 0.245% (0.00245), beginning October 1, 2021 and ending June 30, 2026 within the boundaries of the District for the purpose of funding enhanced and supplemental public safety services to facilitate economic development projects within the District. District boundaries are the area bounded by the Mississippi River, the center line of Canal Street, the rear property line of the properties fronting on the lake side of North Rampart Street, and the rear property line of the properties fronting on the downriver side of Esplanade Avenue to the Mississippi River,

Line F1. Taxable Sales and Purchases for Use: Enter the taxable sales, taxable purchases for use as reported on line S11, leases, rentals, and services sold or delivered into the French Quarter Economic Development District.

Line F2. Tax: Multiply line F1 Col. A by 0.245% (0.00245) and multiply line F1 Col. B by 0.245% (0.00245).

Line F3. Interest: If payment is made after the 20th day of the month in which the return is due, multiply line F2 by 1% for each month or any fraction of a month from the due date until the date paid (Legislature of LA, Act No. 87; Effective 01/01/2023, Interest rate changes from 1.25% to 1%. This tax form shall be used for filing the tax period of December, 2022 and thereafter.)

Line F4. Penalty: If payment is made after the 20th day of the month in which the return is due, multiply line F2 by 5% for each month or any fraction of a month from the due date until the date paid, not to exceed 25%.

Line F5. Amount Due: Add lines F2, F3 and F4.

Line F6. Total Amount Due: Add line F5 Column A and F5 Column B.

SECTION P – PARKING TAX

Line P1. Taxable Receipts: Enter total taxable receipts for parking, storing or berthing of motor vehicles or watercraft. Add all "free of charge" parking, at lowest rate charged, to the total taxable figure. Do not include any amounts charged for parking, storing or berthing of vehicles or watercraft that are exempt from tax such as parking, storing or berthing of vehicles or watercraft engaged in interstate or maritime commerce; agricultural vehicles; or as a right incidental to rental or use of a permanent dwelling and any other exemptions provided by Section 150-1194 of the City Code.

Line P2. Tax: Multiply line P1 by 3%.

Line P3. Interest: If payment is made after the 20th day of the month in which the return is due, multiply line P2 by 1% for each month or any fraction of a month from the due date until the date paid (Legislature of LA, Act No. 87; Effective 01/01/2023, Interest rate changes from 1.25% to 1%. This tax form shall be used for filing the tax period of December, 2022 and thereafter.)

Line P4. Total Tax and Interest: Add lines P2 and P3.

Line P5. Penalty: If payment is made after the 20th day of the month in which the return is due, multiply line P4 by 20%.

Line P6. Total Amount Due: Add lines P4 and P5.

Line T1. Total Payment Due: Add lines S24, F6 and P6.