

Sabine Parish Sales and Use Tax Department
P.O. Drawer 249 Many, LA 71449 (318)256-6219 FAX (318)256-9794

CHECK ALL THAT APPLY: ☐ Sales Tax ☐ Hotel/Motel

1. REASON FOR APPLYING: Please check all boxes that apply.

A. <input type="checkbox"/> Started New Business	B. <input type="checkbox"/> Purchased Business Prev. Name _____
C. <input type="checkbox"/> Merger Prev. Owner _____	D. <input type="checkbox"/> Opening Additional Location
E. <input type="checkbox"/> Business Name Change	F. <input type="checkbox"/> Other _____

2. How many other locations in this Parish _____ **NOTE: A separate application is required for each location**

3. Legal name(s): _____

Trade name of business _____

A. Physical location address _____

B. City and state _____ C. Zip _____ D. Telephone _____

4. Mailing Address: _____ City/State _____ Zip _____

5. A. Contact Person _____ B. Contact phone number _____

C. Cell number _____ D. Fax Number _____ E. Email _____

6. Location of accounting records _____

7. Type of organization: ☐ Ind. ☐ Partnership ☐ Corp ☐ LLC ☐ LLP ☐ Govt ☐ Non-Profit ☐ Other _____

8. If sole owner (individual): Name _____ SSN: _____

Home address _____ Telephone _____

If Corporation, LLC, LLP, or Partnership: name, title, social security number, home address, and telephone number of officers, members, managers, or partners:

Name	Title	SSN
Address	City State Zip	Phone Number
Name	Title	SSN
Address	City State Zip	Phone Number

9. Agent for service: Name, physical address and phone #:

10. State Sales Tax Number: _____ Federal Identification Number: _____

11. **First date sales will be made from this location:** _____ **started operations:** _____

A. Nature of Business: ☐ Retail Sales ☐ Repair Service ☐ Retail Service ☐ Wholesale ☐ Manf/Fab ☐ Contractor ☐ Other

B. Describe in detail your business: type of sales, activity, or service you perform _____

12.. Requested Reporting Status: ☐ Monthly ☐ Quarterly ☐ Occasional/Irregular

☐ Yes, please mail paper returns to my mailing address.

☐ No, please do not mail paper returns to my mailing address. I will file my returns electronically.

I affirm that the information given on this application is true and correct.

Signature of Applicant

Title

Signature of Preparer

Date

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificate. Please type or use only a black or blue ink pen to fill out this form.

Who must file – Each person pursuing any trade, profession, vocation, calling, or business should complete this form. Each person is required to keep reasonable records. Separate records are required for each place of business. For assistance call (318)256-6219.

Sales and use tax – Any individual firm, corporation, trust, co-partnership, joint venture, association, this state, city or parish, municipality, district, or other political subdivision thereof, is required to file and remit appropriate sales taxes by the twentieth (20th) day following the close of each reporting period for any of the following transactions that are taxable under the Sales and Use Tax statutes:

1. The sale of tangible personal property at retail in this state.
2. The use, consumption, distribution, or storage for use or consumption, in this state of any tangible personal property.
3. The lease or rental within this state of any item or article of tangible personal property.
4. The sale of services as defined in the statutes. These services include the furnishing of rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic, or recreational facilities and buying clubs, the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and, the furnishing of repairs to tangible personal property.

Any person who leases or rents tangible personal property in the parish, who furnishes services taxable under the statute or ordinances, who holds property in the parish for resale, who maintains a business location in the parish, or who solicits orders, or otherwise operates in the parish through full-time or part-time resident or nonresident salesmen or agents, is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the Sabine Parish Sales and Use Tax Department. For local sales tax purposes only, retail transactions are taxable. Therefore, a resale certificate should be used on wholesale purchases.

A person who purchases, imports, or receives property and services subject to tax, or who is the lessee or rentee of tangible personal property on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the Sabine Parish Sales and Use Tax Department.

All new sales and use tax accounts are registered to be filed on a monthly basis unless otherwise determined.

Tax office location: 670 San Antonio Avenue
Many, LA 71449
Regular Office hours: 8:00am – 4:30pm

INSTRUCTIONS:

1. Reason for applying
 - A. Self-explanatory.
 - B. If buying an existing business, have you received verification from the taxing authority that all tax liabilities have been paid? (LA R.S. 47:308 – see below).
 - C. Self-explanatory.
 - D. List all the business names that created the merger.
 - E. Self-explanatory
 - F. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
2. Self-explanatory.
3. Legal Name – The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.
Trade Name – The name under which this business will operate – the dba name. If you do not have a trade name, leave this line blank.
A, B, C. - Location Address - This address is the street address or other meaningful address, the city, town, or village, and the ZIP Code, in which your business is geographically located, irrespective of where you receive your mail.
D. Telephone number at the business location.
4. Mailing Address – **ALL** tax returns, permits, and other related communications will be mailed to this address.
5.
 - A. The name of the person responsible for the sales tax return.
 - B. Telephone number of the person responsible for the sales tax return.
 - C. The cell number of contact person
 - D. The fax number at the mailing address.
 - E. The e-mail address of the person responsible for the sales tax return.
6. Location of accounting records
7. Type of organization, mark only one
8. Self-explanatory.
9. The person responsible for accepting notices on behalf of the legal entity that apply to due process requirements.
10. State sales tax number & Federal Identification number (FIN #)
11. Indicate the date that first sales will be made from this location and the date the business started.
 - A. Choose one
 - B. Describe the kind of business to be carried on at this location.
12. Check the filing frequency you are requesting.
Choose if you wish to receive paper returns in the mail or not.
Sign & date the application.

Note: You must sign and date your application. If your application was prepared by someone else, he must also sign in the appropriate space. Mail the application to P.O. Drawer 249 Many, LA 71449

§ 308. Termination or transfer of business Current through all 2001 Regular stating Extraordinary Session Acts business or stock of goods fails to withhold purchase taxes, interest,

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his stock of goods or quits the business; he shall make a final return by any former owner, and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient B. In the purchase money to cover the amount of such taxes, interest, and another similar and unpaid until such time as the former owner shall produce a individual, from the secretary showing that they have been paid, or a certificate tax, interest, or

that no taxes, interest, or penalties are due. If the purchaser of a and Second money as above provided, he shall be personally liable for the payment of the penalties accrued and unpaid on account of the operation of the business or owners, or assigns.

the case of a dealer who has quit a business, and who subsequently opens of business under the same ownership, whether that ownership is penalties due partnership, corporation, or other, that dealer shall be liable for any receipt penalty owed by the original business.