

ASCENSION PARISH SALES AND USE TAX AUTHORITY

P. O. Box 1718 • Gonzales, LA 70707 • (225) 621-2635

Sales and Use Tax Application Form
as developed by Louisiana Association of Tax Administrations (LATA)

NOTE: A separate application is required for each location

PLEASE SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM.

Check all that apply: ☐ Sales Tax ☐ Hotel/Motel

1. Reason for applying:

- ☐ A. Started new business
☐ C. Opening additional location
☐ D. Merger _____
and _____
☐ E. Change of name

☐ B. Purchased ongoing business:

Name of previous owner _____
Trade name of previous owner _____
Parish account number _____
☐ F. Other

2. A. LA Sales Tax Number _____ ☐ Applied For ☐ None
B. Federal Identification Number _____ ☐ Applied For ☐ None
C. Federal Standard Industrial Code _____ (if unknown, please leave blank)
D. How many other locations in this Parish _____

3. A. Legal name(s): Individual, partners, or corporation _____
B. Trade name of business _____

4. A. Business location address _____ B. City and State: _____
(Street - Not P.O. Box)
C. Zip _____ D. Telephone () _____ E. Parish in LA: _____

5. A. Address for receiving tax forms and correspondence (if same as location, write "Same") _____
B. City and State _____ C. Zip _____

6. A. Contact Person _____ B. Contact Phone number () _____
C. Fax number _____ D. E-mail address _____ E. Web Address _____
F. Location of accounting records _____

7. Type of organization ☐ A. Individual ☐ B. Partnership ☐ C. Corporation ☐ D. LLC ☐ E. LLP
☐ F. Governmental ☐ G. Non-profit ☐ H. Other _____

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

9. If Corporation, LLC, LLP, or Partnership: name, title, social security #, home address, and telephone # of officers, members, managers, or partners:
- | Name | Title | SSN |
|---------|----------------|--------------|
| _____ | _____ | _____ |
| Address | City State Zip | Phone Number |
| _____ | _____ | _____ |
| Name | Title | SSN |
| _____ | _____ | _____ |
| Address | City State Zip | Phone Number |
| _____ | _____ | _____ |

10. Agent for service of process: name, physical address and phone #: _____

11. A. First date sales will be made from this location _____ B. Date business first started operations _____
12. A. Nature of business: ☐ Retail Sales ☐ Repair Service ☐ Retail Service ☐ Wholesale ☐ Contractor
☐ Manufacturing/Fabricating ☐ Other _____

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

13. Requested Reporting Status: ☐ Monthly ☐ Quarterly ☐ Semi-Annual ☐ Occasional
Reporting frequency and filing status will be determined by the Administrator according to parish policy. Businesses with a location within a parish will automatically be registered to file on a monthly basis. Occasional/irregular filers are intended for those businesses (1) that do not have a location within the parish and do not intend on doing business within the parish on a regular basis; and/or (2) business that perform services that are not taxable.

14. Where do you anticipate your taxable transactions to occur? Check box(s) below:

- | | |
|---|---|
| <input type="checkbox"/> Inside City Limits of Gonzales | <input type="checkbox"/> West Ascension Outside City Limits of Donaldsonville |
| <input type="checkbox"/> Inside Town Limits of Sorrento | <input type="checkbox"/> Tanger Mall (Inside Gonzales) |
| <input type="checkbox"/> East Ascension Outside City/Town Limits of Gonzales/Sorrento | <input type="checkbox"/> Donaldsonville Annex (Inside Donaldsonville) |
| <input type="checkbox"/> Inside City Limits of Donaldsonville | <input type="checkbox"/> Conway Annex (Inside Gonzales) |

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

Signature of Applicant _____ Title: _____

Signature of Preparer _____ Date: _____

FOR OFFICE USE ONLY

Instructions Sales Tax Registration Application for the Ascension Parish Sales and Use Tax Authority

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 (225) 621-2635. Indicate the date of application in the space provided.

1. **A. 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; 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; the furnishing of repairs to tangible personal property; and, the furnishing of intrastate telecommunications services.

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 Ascension Parish Sales and Use Tax Authority. In addition to the collection of taxes from users and consumers, these dealers must also collect the advance sales tax on their sales of property to other dealers for resale or further processing. Dealers selling property or services or leasing and renting property must file returns for each tax period, including those for which they have no taxable revenues to report.

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 Ascension Parish Sales and Use Tax Authority. Persons whose only sales or use tax liabilities will consist of taxes due on their own purchases are issued use tax certificates. These persons will be required to file returns only for those periods in which they have taxes due. **All new sales and use tax accounts are registered to file on a monthly basis.**

2. Reason for applying

- A. Self-explanatory.
 - B. Self-explanatory.
 - C. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
3. A. Self-explanatory. (If you have none, mark the box.)
B. List the number of other business locations in Ascension Parish.
C. List a daytime telephone number.
4. A. Legal Name – The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.

B. Trade Name – The name under which this business will operate. If you have no trade name, leave this line blank.

5. 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.
6. A. B. C. Mailing Address – ALL tax returns, permits, and other related communications will be mailed to this address. D. Telephone number at mailing address.
7. Type of organization, mark only one.
 - A. Self-explanatory.
 - B. Self-explanatory.
 - C. Self-explanatory.
 - D. Indicate on line provided if parish, school district, or related entity such as hospital or library.
 - E. Nonprofit generally must conform to Federal IRS regulations for determining a nonprofit organization. Indicate on line provided if organized for religious, scientific, humane, fraternal, or other purpose.
 - F. If not A through E, mark this box.
8. For assistance regarding the Federal Standard Industrial Code applicable to your business, please contact the nearest Regional Office of the Department of Revenue.
9. If liable, according to Internal Revenue Service regulations, you should have a Federal Identification Number. If you have no assigned number, mark the box "None", obtain this number from your local Internal Revenue Service, and advise this office when received.
10. Self-explanatory.
11. Self-explanatory.
12. A. and B. Self-explanatory.
13. A. and B. Self-explanatory.
14. A. Self-explanatory.
B. Mark domestic if Louisiana chartered. Mark foreign if chartered elsewhere.
C. Month that your accounting or fiscal year ends.
15. and 16. Indicate date that business begins operating from this location.
17. Indicate the date that employee became subject to withholding taxes. If you are adding a location, please indicate if you wish to file consolidated for withholding taxes. Refer to 1-B of the instructions for further information.
18. Describe the kind of business to be carried on at this location. The description must be as shown in the following examples:

Trade: State the type of sale and principal line of goods sold; i.e. retail workmen's clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer's representative for oil machinery.

Manufacturing: State type of establishment operated and the principal products manufactured.

Contract construction: State whether general contractor and type of work normally performed; i.e. general contractor for highways or electrical subcontractor.

Governmental: State type of governmental organization or relationship to such entity.

Other: State exact type of business operated; i.e. farm, labor union, motion picture theater, real estate agent, rental or coin-operated vending machines, investment club, advertising agency, or trust.

Nonprofit: State whether organized for religious, charitable, scientific, literary, educational or humane purpose, and then state principal activity; i.e. charitable organization-hospital, or educational-school for the blind.

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. Box 1718 Gonzales LA 70737

Visit Louisiana Association of Tax Administrators website @ www.laota.com

§ 308. Termination or transfer of business Current through all 2001 Regular and Second Extraordinary Session Acts

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his business or stock of goods or quits the business, he shall make a final return and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods fails to withhold purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assigns.

B. In the case of a dealer who has quit a business, and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that dealer shall be liable for any tax, interest, or penalty owed by the original business