

GENERAL INSTRUCTIONS

1. All persons and dealers who are subject to the tax levied are required to file a tax return monthly, unless otherwise authorized. Returns are due on or before the 20th day of the month following the close of the period covered by the return.

2. Corrections or changes in the name and address information on the return should be made by completing the changes in the designated upper right boxes.

3. Care should be exercised to ensure that: (a) the

correct period is reflected in the upper left-hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and (d) the return and remittance are placed in the mail.

4. Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on their monthly sales tax reports. Of special importance is using the correct row(s) on the report so as to properly indicate the

correct jurisdiction that is entitled to the tax being remitted. The physical location of your business and your delivery activity are important factors in determining the proper row(s) in which to report taxable transactions.

5. Taxpayers who report food for home consumption, prescription drugs, qualified medical devices, and manufacturing machinery & equipment **MUST** report taxable sales amount and purchases subject to use tax on Schedule A.

SPECIFIC INSTRUCTIONS

PAGE 1

Line 1: "Gross Sales" means the total sales of tangible personal property, sales of certain taxable services, and gross receipts from leasing or renting tangible personal property.

Deductions from gross sales, if applicable, are to be calculated on lines 2 - 10 of the return. If not applicable, proceed to line 12.

Line 2: Sales of tangible personal property which is going to be resold by the purchaser, or sales of materials for further processing into articles of tangible personal property for resale are to be listed on Line 2. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate.

Line 3: Cash discounts allowed by the seller and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed on returned merchandise on which the full sales price, including tax, has been refunded to the customer. In no instance should cash discounts and sales returns exceed the gross sales listed on Line 1.

Line 4: Enter the total sales delivered or shipped outside of Lafayette Parish, and sales made in bona fide interstate or foreign commerce. In order to qualify as an allowable deduction, delivery must be made into another parish, state, or country, or to a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping documents, tickets, bills of lading, or similar documents.

Line 5: The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.

Line 6: Enter sales of tangible personal property to, or any services performed for, the U.S. Government, State of Louisiana and its Political Subdivisions, and local Governmental Agencies or Instrumentalities.

Line 7: Sales of food paid for using USDA Food Stamp coupons or WIC program vouchers are totally exempt from sales taxes.

Lines 8, 9, & 10: Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified.

Line 11: The total of all allowable deductions is entered on this line.

Line 12: Self-explanatory.

Line 13: The Adjusted Gross Sales of Line 12 is to be distributed to each row in accordance to where the taxable transaction occurred. The jurisdiction(s) sum of Line 13, A through U should equal Line 12.

Line 14: A use tax is due on the cost of tangible personal property used, consumed, distributed, or stored for use or consumption in Lafayette Parish, upon which Lafayette Parish sales tax has not been paid at the time of purchase. Also, include the cost of tangible personal property imported into this parish from other taxing jurisdictions upon which a like and equal tax has not been paid.

Line 15: Self-explanatory.

Line 16: Multiply the total(s) on Line 15 by the corresponding tax rate of the Specific Jurisdiction as indicated.

Line 16(a): Sales and Purchases subject to use tax of food for preparation in the home, prescription drugs, and qualified medical devices. The amount cannot exceed the total on Line 13 and should match the total amount on Schedule A, Line 5.

Line 16(b): Exempt rate for Line 16(a).

Line 16(c): Multiply the amount on Line 16(a) by the exempt rate in 16(b).

Line 16(d): Net tax due. This is the amount of tax shown on Line 16 less the deductible amount on Line 16(c).

Line 17: Excess tax collected. Any excess tax collected must be remitted on this line.

Line 18: Self-explanatory.

Lines 19, 19(s)a, and 20: Skip

Line 21: A monthly return becomes delinquent on the 21st day of the month following the month in which the tax becomes due and a quarterly return becomes delinquent on the 21st day of the month following the calendar quarter in which the tax becomes due. If the return is determined to be delinquent, a delinquent penalty of 5% for each 30-day period is assessed, not to exceed 25% of the net tax due. For example, a quarterly return for the month of March would be subject to a 5% penalty on or after the 21st day of April, and for each 30-day period thereafter, not to exceed 25%.

Line 22: Taxes are due and payable on the first (1st) day of the month and are considered to be delinquent when paid after the twentieth (20th) day. Delinquent interest is calculated from the due date (1st day of the month) until paid at a monthly rate of 1% and a daily rate of .0328% until paid.

Line 23: Self-explanatory.

Line 24: Tax credit. A copy of the authorized memo **MUST** be attached to report.

Line 25: Total amount to be remitted. Please send a remittance in the form of a cashier's check, personal check, or money order. **PLEASE DO NOT SEND CASH THROUGH THE MAIL.**

SCHEDULE A

Line 1: Report taxable sales amount of food for home consumption under the correct jurisdiction.

Line 2: Report purchases subject to use tax of food for home consumption under the correct jurisdiction.

Line 3: Report taxable sales amount of prescription drugs and qualified medical devices under the correct jurisdiction.

Line 4: Report purchases subject to use tax of prescription drugs and qualified medical devices under the correct jurisdiction.

Line 5: Self-explanatory. Line 5 should match Line 16(a) on page 1 of the tax return.

Line 6: Report taxable sales amount of Manufacturing Machinery & Equipment under the correct jurisdiction.

Line 7: Report purchases subject to use tax of Manufacturing Machinery & Equipment under the correct jurisdiction.

Line 8: Self-explanatory.

OTHER

DO NOT STAPLE CHECKS TO THE RETURN

Please include the person's phone number to contact if there are any questions.