

WEST CARROLL PARISH SCHOOL BOARD

ACCOUNT # _____

Account:

SALES TAX DEPARTMENT
410 WILLIS STREET
OAK GROVE, LOUISIANA 71263
(318) 428-4215, ext. 2311
FAX: (318) 428-8190

To pay online: ParishE-file.com or SalesTaxOnline.com

SALES AND USE TAX REPORT

STATE ID # _____
SALES FOR MONTH OF _____ 20____

1. Gross Sales of Tangible Personal Property, Leases, Rentals, and Services as Reported to the State of Louisiana	ALLOWABLE DEDUCTIONS
2. Sales For Resale or Further Processing (Resale Certificate on File)	
3. Cash Discounts, Sales Returns & Allowances	
4. Sales Delivered or Shipped Outside This Jurisdiction (Does Not Apply to Repairs)	
5. Sales of Gasoline and Motor Fuels	
6. Sales to U.S. Government, State of LA, Political Subdivisions and Local Agencies	
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers	
8. OTHER DEDUCTIONS AUTHORIZED BY LAW (Explain Below)	
9.	
10.	
11. TOTAL ALLOWABLE DEDUCTIONS (Total of Line 2 through Line 10)	
12. ADJUSTED GROSS SALES (Line 1 minus Line 11)	

COMPUTATION OF SALES AND USE TAX

NOTE: COMPLETE ATTACHED SCHEDULE A TO COMPUTE TOTALS FOR LINES 13 AND 14

13. Adjusted Gross Sales in Each Jurisdiction (From Schedule A)					
14. Purchases Subject to Use Tax in Each Jurisdiction (From Schedule A)					
15. Total Taxable Transactions (Line 13 plus Line 14)					
16. Tax Due (Multiply Line 15 by % Shown in Column)					
17. Excess Tax Collected					
18. Total Tax Due (Line 16 plus Line 17)					

	USE APPROPRIATE COLUMN TO REFLECT JURISDICTION IN WHICH TAXABLE ACTIVITY TOOK PLACE				
	COLUMN A West Carroll Inside Oak Grove 6.5%	COLUMN B West Carroll Balance of Parish 5.5%	COLUMN C West Carroll Inside Epps 6%	COLUMN D West Carroll Inside Kibboune 6%	COLUMN E West Carroll Inside Forest 6%
21. DELINQUENT PENALTY (5% of tax due on date of delinquency, with additional 5% for each subsequent 30 day period, 25% max)					
22. INTEREST (1% per month - 12% per annum)					
23. Total Tax, Penalty, and Interest Due (Total of Line 18 through Line 22)					
24. Tax Debt or Credit (Authorized Memo Must Be Attached)					
25. TOTAL AMOUNT DUE (Line 23 plus/minus Line 24)					
26. TOTAL AMOUNT REMITTED					

SIGNATURE OF INDIVIDUAL/AGENT _____

SIGNATURE OF PREPARER _____

PHONE NUMBER _____ REVIEWED BY _____

This return is DUE on the 1st day of the month following the period covered by the return and is DELINQUENT if not received by this office prior to the 21st day of the month.

By my signature above, I declare, under penalty for filing false reports, that this return (including any accompanying schedule and statements) has been examined by me and is a true, correct, and complete return, to the best of my knowledge and belief. If this return has been prepared by a person other than the taxpayer, this declaration is based on all information relating to the matters required to be reported for the completion of this return of which this preparer had any knowledge.

CHECK NUMBER _____

PREPARER PHONE NUMBER _____

Please indicate any changes below:

- Date out of business _____
- Date business sold _____
- Name of new owner _____
- Address of new owner _____

EFFECTIVE January 1, 2025

SCHEDULE A

West Carroll Parish Account # _____

Filing Period _____

DOMICILE CODE	COLUMN	SALES TYPE			ADJUSTED GROSS SALES TOTALS	
		PRESCRIPTION DRUG SALES & QUALIFYING MEDICAL DEVICES <small>R.S. 47:305.2(A)</small>	MANUFACTURING MACHINERY & EQUIPMENT SALES <small>R.S. 47:305.5</small>	ALL OTHER TAXABLE SALES		
ADJUSTED GROSS SALES CALCULATION						
6201	A	Line 13	TAXABLE SALES AMOUNT			Transfer total to line 13 Col. A
		Line 14	PURCHASES SUBJECT TO USE TAX			Transfer total to line 14 Col. A
6200	B	Line 13	TAXABLE SALES AMOUNT			Transfer total to line 13 Col. B
		Line 14	PURCHASES SUBJECT TO USE TAX			Transfer total to line 14 Col. B
6202	C	Line 13	TAXABLE SALES AMOUNT			Transfer total to line 13 Col. C
		Line 14	PURCHASES SUBJECT TO USE TAX			Transfer total to line 14 Col. C
6203	D	Line 13	TAXABLE SALES AMOUNT			Transfer total to line 13 Col. D
		Line 14	PURCHASES SUBJECT TO USE TAX			Transfer total to line 14 Col. D
6204	E	Line 13	TAXABLE SALES AMOUNT			Transfer total to line 13 Col. E
		Line 14	PURCHASES SUBJECT TO USE TAX			Transfer total to line 14 Col. E

Pursuant to Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, all parishes will be required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their sales tax return per new language in R.S. 47:305 (G): "Before January 1, 2025 the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following: (a) A separate line item for the sales of prescription drugs. (b) A separate line item for the sales of manufacturing, machinery, and equipment."