

Office Contact Information:
Phone: 318-728-0043
Fax: 318-728-0178
File Online at:
www.parishe-file.revenue.louisiana.gov

Richland Parish Sales and Use Tax Commission
P.O. Box 688
Rayville, LA 71269
SALES AND USE TAX REPORT

Filing Period: _____

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 (Certificate on File)				Richland Parish Account #									
3. Cash Discounts, Sales Returns & Allowances				Taxpayer_Name									
4. Sales Delivered Outside Parish				Physical_Address									
5. Sales of Gasoline or Motor Fuels				Physical City State Zip									
6. Sales to the U.S. Govt, the Sate of LA, its Political Subdivisions and Agencies													
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers													
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)													
8.				Date Business Discontinued	Date Business Sold	Name of Purchaser							
9.													
10.				Business Location Change	Mailing Address Change	Change in Name of Business							
11. Total Allowable Deductions (Line 2 through 10)													
12. Adjusted Gross Sales (Line 1 MINUS Line 11)				COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS									
Computation of Sales and Use Tax COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS		NOTE: COMPLETE WORKSHEET SCHEDULE A TO CALCULATE TOTAL ADJUSTED GROSS SALES, PURCHASES SUBJECT TO USE TAX		Domicile 4200		Domicile 4203		Domicile 4202		Domicile 4201			
		A. 4.25%		B. 6.250%		C. 5.25%		D. 5.75%					
		Police Jury School Board Sheriff's Office		Town of Delhi Police Jury School Board Sheriff's Office		Town of Mangham Police Jury School Board Sheriff's Office		Town of Rayville Police Jury School Board Sheriff's Office					
13. Adjusted Gross Sales in Each Jurisdiction from Schedule A		TOTALS OF COLUMNS MUST EQUAL LINE 12											
14. Purchases Subject to Use Tax in Each Jurisdiction from Schedule A													
15. TOTAL (Line 13 Plus Line 14)													
16. Tax Due – Multiply Line 15 by % Shown in Column													
17. Excess Tax Collected													
18. TOTAL (Line 16 Plus Line 17)													
Vendors Compensation Repealed by Act 11 of the 2024 3 rd Extraordinary Session of Louisiana Legislature													
21. Penalty:		5% of tax for each 30 days or fraction thereof of delinquency not to exceed 25%											
22. Interest:		1.00% per month or fractional part thereof from date due until paid											
23. Total Tax, Penalty and Interest Due													
24. Tax Debit or Credit (Authorized Memo MUST be Attached)													
25. TOTAL AMOUNT DUE (Line 23 Plus or Minus Line 24)													
This Return is DUE on the 1 st day of the month following the period covered by this return, and becomes DELINQUENT if not postmarked prior to the 21 st day				26. TOTAL COLUMNS A + B + C + D								TOTAL REMITTED	
Remittances Payable to RICHLAND PARISH TAX COMMISSION												\$	
I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.													

SIGNATURE OF
INDIVIDUAL
OR AGENT _____

DATE _____ CONTACT INFO _____

Effective 01-01-25

RICHLAND PARISH SALES & USE TAX COMMISSION
SALES & USE TAX REPORT SCHEDULE A

Richland Parish Account # _____

Filing Period _____

Taxpayer Name _____

Physical Address _____

Physical City State Zip _____

DOMICILE CODE	COLUMN			SALES TYPE			ADJUSTED GROSS SALES TOTALS	
				PRESCRIPTION DRUG SALES & QUALIFYING MEDICAL DEVICES R.S. 47:305.2(A)	MANUFACTURING MACHINERY & EQUIPMENT SALES R.S. 47:305.5	ALL OTHER TAXABLE SALES		
				ADJUSTED GROSS SALES CALCULATION				
4200	A	Line 13	TAXABLE SALES AMOUNT					Transfer total to line 13 A
		Line 14	PURCHASES SUBJECT TO USE TAX					Transfer total to line 14 A
4203	B	Line 13	TAXABLE SALES AMOUNT					Transfer total to line 13 B
		Line 14	PURCHASES SUBJECT TO USE TAX					Transfer total to line 14 B
4202	C	Line 13	TAXABLE SALES AMOUNT					Transfer total to line 13 C
		Line 14	PURCHASES SUBJECT TO USE TAX					Transfer total to line 14 C
4201	D	Line 13	TAXABLE SALES AMOUNT					Transfer total to line 13 D
		Line 14	PURCHASES SUBJECT TO USE TAX					Transfer total to line 14 D

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.”*