

Make Remittance Payable to:
Parish of Rapides - Sales & Use Tax Department
5606 Coliseum Blvd
Alexandria, LA 71303
Phone: (318) 445-0296 Fax: (318) 449-4532
Email: info@rpst.org

| | | |
|---|--|---|
| Business Name | | |
| Rapides Parish Account Number | | |
| Filing Period Month/Year | | |
| Check No. | | This return is DUE on the 1 st day of the month following the period covered by this return and becomes DELINQUENT if not post-marked on or before the 20 th day. |
| Total Remitted | | |
| Greater of 1% or \$20.00 will be charged on all NSF Payments | | |

| | | | |
|--|---|--|----|
| 1. Gross Sales of Tangible Personal Property, Leases, Rentals, & Services as reported to the State of LA. | | | \$ |
| ALLOWABLE DEDUCTIONS | | | |
| 2. | Sales for Resale/Further Processing | | |
| 3. | Cash Discounts, Sales Returns & Allowances | | |
| 4. | Sales Delivered/Shipped Outside of Rapides Parish | | |
| 5. | Sales of Gasoline and Motor Fuels | | |
| 6. | Sales to the U.S. Government and State of LA | | |
| 7. | Sales of Food Paid With SNAP or WIC Vouchers | | |
| OTHER DEDUCTIONS AUTHORIZED BY LAW (Explain Briefly) | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | Total Allowable Deductions (Lines 2 through 10) | | |
| 12. | Adjusted Gross Sales (Line 1 minus Line 11) | | |

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|---------------------------|--|
| STATUS CHANGE | |
| Date Business Closed/Sold | |
| Name/Address of Purchaser | |
| New Mailing Address | |
| New Location Address | |

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 true, correct, and complete. 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.

| Local Tax Rate | | A - 5.5% | B - 5.5% | C - 5% | D - 5.5% | E - 5.5% | F - 6% | G - 5.5% |
|--|--|------------|-----------|----------|----------|----------|--------|-----------|
| *13a-c and 14a-c added as required by Act 11 of the 2024 Third Extraordinary Session of the Louisiana State Legislature. Acceptance of return is contingent on completion of these lines. | | 4001 | 4002 | 4003 | 4004 | 4005 | 4006 | 4007 |
| | | Alexandria | Pineville | Glenmora | Lecompte | Ball | Boyce | Woodworth |
| 13. | Adjusted Gross Sales (Total of Lines 13a-c) | | | | | | | |
| | 13a. Sales of Prescription Drugs & Qualifying Medical Devices - R.S. 47:305.2(A) | | | | | | | |
| | 13b. Sales of Manufacturing Machinery & Equipment - R.S. 47:305.5 | | | | | | | |
| | 13c. All Other Taxable Sales | | | | | | | |
| 14. | Purchases Subject to Use Tax (Totals of Lines 14a-c) | | | | | | | |
| | 14a. Purchases of Prescription Drugs & Qualifying Medical Devices - R.S. 47:305.2(A) | | | | | | | |
| | 14b. Purchases of Manufacturing Machinery & Equipment - R.S. 47:305.5 | | | | | | | |
| | 14c. All Other Purchases Subject to Use Tax | | | | | | | |
| 15. | TOTAL (Line 13 + Line 14) | | | | | | | |
| 16. | TAX DUE (Line 15 x Percentage) | | | | | | | |
| 17. | Excess Tax Collected | | | | | | | |
| 18. | TOTAL (Line 16 + Line 17) | | | | | | | |

| | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|
| 21. | DELINQUENT PENALTY (See Instructions) | | | | | | | |
| 22. | INTEREST (See Instructions) | | | | | | | |
| 23. | TOTAL TAX, PENALTY, and INTEREST DUE | | | | | | | |
| 24. | TOTAL DEBIT OR CREDIT (Authorized memo must be attached) | | | | | | | |
| 25. | TOTAL AMOUNT DUE (Line 23 + or - Line 24) | | | | | | | |

| Local Tax Rate | | H - 4.5% | I - 4.75% | J - 3.5% | K - 4% | L - 5.5% | M - 4.5% |
|--|--|----------|-------------|-------------|--------|----------|----------|
| *13a-c and 14a-c added as required by Act 11 of the 2024 Third Extraordinary Session of the Louisiana State Legislature. Acceptance of return is contingent on completion of these lines. | | 4010 | 4009 | 4000 | 4011 | 4012 | 4013 |
| | | FD # 17 | Cheneyville | District #3 | FD #18 | Creola | RD 2B |
| 13. | Adjusted Gross Sales (Total of Lines 13a-c) | | | | | | |
| | 13a. Sales of Prescription Drugs & Qualifying Medical Devices - R.S. 47:305.2(A) | | | | | | |
| | 13b. Sales of Manufacturing Machinery & Equipment - R.S. 47:305.5 | | | | | | |
| | 13c. All Other Taxable Sales | | | | | | |
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| | 14b. Purchases of Manufacturing Machinery & Equipment - R.S. 47:305.5 | | | | | | |
| | 14c. All Other Purchases Subject to Use Tax | | | | | | |
| 15. | TOTAL (Line 13 + Line 14) | | | | | | |
| 16. | TAX DUE (Line 15 x Percentage) | | | | | | |
| 17. | Excess Tax Collected | | | | | | |
| 18. | TOTAL (Line 16 + Line 17) | | | | | | |

| | | | | | | | |
|-----|--|--|--|--|--|--|--|
| 21. | DELINQUENT PENALTY (See Instructions) | | | | | | |
| 22. | INTEREST (See Instructions) | | | | | | |
| 23. | TOTAL TAX, PENALTY, and INTEREST DUE | | | | | | |
| 24. | TOTAL DEBIT OR CREDIT (Authorized memo must be attached) | | | | | | |
| 25. | TOTAL AMOUNT DUE (Line 23 + or - Line 24) | | | | | | |

| | | | | |
|----------------------|--|-------|----------------|------|
| AUTHORIZED SIGNATURE | | TITLE | CONTACT NUMBER | DATE |
|----------------------|--|-------|----------------|------|

Line #

Instructions


- 1 List the gross sales of tangible personal property, leases, rentals, & services as shown on your Louisiana State Sales Tax Return. Moveable property is described as “tangible personal property”. “Services” includes the enumerated taxable services listed in LARS 47:301(14). **DO NOT include sales taxes collected in your Gross Sales amount.**

- 2 Deduct sales to businesses that made purchases from you to resell or further process for resale to their customers. In order to deduct these sales, you must retain a copy of that re-seller’s exemption certificate & indicate on the invoice the name of the exempt purchaser.

- 14 List purchases for your business’ use for which you did not pay the full amount of sales tax due Rapides Parish. This is known as “Use Tax”. Things you purchase for resale but later remove from inventory for your use are examples of items which must be included at your actual cost. Other examples include items purchased for the business’ own use (aren’t resold) via Internet or catalogue which are shipped common carrier in which no local sales tax was charged. As a business, you are required to list these purchases on this line. Almost every business located within this parish owes some use tax every month.

- 15 If line 15 is zero, you must still file the return for the period based on your filing status (monthly/quarterly). If you are an occasional filer, you are not required to file “zero” returns.

- 17 You must account for all “Excess Tax” collected. Due to rounding, you may collect more tax on a daily basis than the monthly total sales reflect is due. You must remit this tax by adding it on this line.

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- 21 Effective January 1, 2023 - For returns filed on or after the delinquent date (21st day of the month following the period [monthly/quarterly] for which the tax was collected), penalty is calculated by multiplying the tax due by 5% for each 30 days or fraction thereof up to a maximum of 25% beginning on the day after the DUE date of the return. Returns are DUE on the 1st; delinquent on the 21st.

- 22 Effective January 1, 2023 - Interest accrues on a daily basis using a 365 day year commencing on the DUE date until paid. The due date is the first day of the month following the filing period (monthly/quarterly) for which the tax was collected. For example, if a return for the month of March is paid on May 1st, interest for 31 days (30 days for April & 1 day for May) is owed. Calculate the interest by multiplying the tax times 12%, then divide the result by 365, and multiply by the number of days delinquent.