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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
9.				Name of Purchaser	
10.				Business Location Change	Mailing Address Change
11. Total Allowable Deductions (Line 2 through 10)				Change in Name of Business	
12. Adjusted Gross Sales (Line 1 MINUS Line 11)				COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS	
<b>Computation of Sales and Use Tax</b> 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	
		A. 4.25%		B. 6.250%	
		Police Jury		Town of Delhi	
		School Board		Police Jury	
		Sheriff's Office		School Board	
				Domicile 4202	
				C. 5.25%	
				Town of Mangham	
				Police Jury	
				School Board	
				Sheriff's Office	
				Domicile 4201	
				D. 5.75%	
				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)					
19. Vendor's Compensation (1.5% of Line 18)					
20. Net Tax Due (Line 18 Minus Line 19)					
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 <sup>st</sup> day of the month following the period covered by this return, and becomes DELINQUENT if not postmarked prior to the 21 <sup>st</sup> day  Remittances Payable to <b>RICHLAND PARISH TAX COMMISSION</b>				26. TOTAL COLUMNS A + B + C + D  <div></div>	
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.				<b>TOTAL REMITTED</b>  \$	

SIGNATURE OF  
INDIVIDUAL  
OR AGENT \_\_\_\_\_

DATE \_\_\_\_\_

CONTACT INFO \_\_\_\_\_

Effective 07-01-25

**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.”*