

INSTRUCTIONS FOR COMPLETING CONSOLIDATED RETURN

WARNING: DO NOT USE ANY OTHER TAXPAYER'S RETURN AS THIS WILL RESULT IN IMPROPER CREDIT

- LINE 1. Gross sales as used herein means the total sales of tangible personal property, sales of taxable services and gross receipts from the leasing or rental of tangible personal property as reported to the state of Louisiana must be entered on this line.
- LINE 2. Sales of tangible personal property and / or services which are going to be resold by the purchaser or used for further processing of a product for resale are to be listed here. Dealers who purchase for either resale or further processing must provide vendor with applicable exemption certificate.
- LINE 3. Cash discounts allowed by the vendor and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed, if such returns are unused and future sales will be made at or near the same selling price. Repossession of property sold on an installment or credit basis are not allowed.
- LINE 4. Self explanatory.
- LINE 5. Sales of gasoline and other motor fuels are entered here.
- LINE 6. Sales of tangible personal property or any services performed for the United States government or the state of Louisiana and local government entities are exempt from taxation, provided that the dealer retains complete details of the transaction in his files.
- LINE 7. Sales to purchasers paid with Food Stamps or WIC (Women, Infants and Children) Vouchers are to be entered on this line.
- LINE 8,9,10. Any other deductions authorized by law must be verified by reference to the law and regulations and property identified.
- LINE 11. Self explanatory.
- LINE 12. Self explanatory.
- LINE 13. Jurisdictional sales less allowable deductions applicable to that specific jurisdiction are entered on this line in each column in which taxable activity occurs.
Column A: Gross sales within the city of DeRidder.
Column B: Gross sales within the Parish, EXCLUDING municipalities (Merryville & DeRidder) in this column.
Column C: Gross sales within the Town of Merryville.
- Example 1: Gross sales delivered in DeRidder must be entered in column A.
Example 2: Gross sales delivered in unincorporated areas of the parish must be entered in column B.
Example 3: Gross sales delivered in Merryville must be entered in column C.
- LINE 14. A use tax is due on the purchased acquisition price of tangible property used, consumed, distributed, or stored for use or consumption in the respective jurisdiction(s) on which tax has not been paid to the vendor. Use tax would also apply in cases where tangible personal property is imported into the parish and other applicable jurisdictions for use, consumption, distribution or storage on which a like and equal tax has not been paid.
- LINE 15. Self explanatory.
- LINE 16. Tax equals the tax rate found under each jurisdiction printed on the return multiplied by the amount indicated on Line 15.
- LINE 17. In cases where the total amount of tax collected for each jurisdiction exceeds the tax levy, any such excess shall be recorded here and included in your computations of the tax due.
- LINE 18. Self explanatory.
- LINE 19. The dealer is compensated for accounting for and remitting the tax levied by each respective ordinance at the rate so designated and is to be deducted from the total tax accounted for when transmitting said taxes to the tax office. Vendor's compensation is not allowed on returns transmitted after the 20th of the month in which due and payable.
- LINE 20. Self explanatory.
- LINE 21. A delinquency penalty of 5% for each 30 days or fraction thereof is assessed and is increased by 5% each month thereafter to a maximum of 25% on all delinquent returns.
- LINE 22. Interest at the rate of 1¼% per month or fraction thereof until paid is due on all returns transmitted to this office after the 20th of the month in which due. Returns become delinquent on the 21st of the month due. Returns transmitted through the mail must bear an official postmark no later than the 20th, except in cases where the 20th falls on a weekend or national holiday. In such cases the 1st business day following the weekend or holiday will be accepted.
- LINE 23. Self explanatory.
- LINE 24. For use by the taxing authority for accounts receivable from a previous return (+ or-).
- LINE 25. Self explanatory.
- LINE 26. Combine line 25's totals for all jurisdictions and sum of this combination will appear here. Make your remittance out in the amount shown on this line.

All questions concerning the completion of this tax report should be directed to the Beauregard Parish Sheriff Sales & Use Tax Department. Our telephone number is (337) 462-3451. Our mailing address appears on the front of this report.