

Office Contact Information:

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**LINCOLN PARISH SALES and USE TAX COMMISSION**

**P.O. Box 863**

**Ruston, LA 71273-0863**

**SALES AND USE TAX REPORT**

**ORIGINAL - MAKE COPIES**

1. Gross sales of Tangible Personal Property, Leases, Rentals and Services as Reported to the State of Louisiana	1.	
<b>ALLOWABLE DEDUCTIONS</b>		
2. Sales for Resale or Further Processing (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 or Motor Fuels		
6. Sales to the U.S. Govt., the State of LA, its Political Subdivisions and Agencies		
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers		

Month of: \_\_\_\_\_

<b>OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)</b>		
8.		
9.		
10.		
11. Total Allowable Deductions (Line 2 thru 10)	11.	
12. Adjusted Gross Sales (Line 1 MINUS Line 11)		

**Filing Frequency:**

Date Business Discontinued	Date Business Sold	Name of Purchaser
Business Location Change	Mailing Address Change	Change in Name of Business

**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	<b>TOTAL LOCAL RATE</b> →	A. 3.25%	B. 4.75%	C. 5.25%	D. 4.25%	E. 4.25%	F. 5.75%
	<b>MUNICIPALITY TAX</b> →	Police Jury	City of Ruston	City of Grambling	City of Dubach	Village of Choudrant	Econ. Development
	<b>PARISH WIDE TAX</b> →	Sheriff Dept.	Sheriff Dept.	Sheriff Dept.	Sheriff Dept.	Sheriff Dept.	City of Grambling
	<b>PARISH WIDE TAX</b> →	School Board	Police Jury	Police Jury	Police Jury	Police Jury	Sheriff Dept.
	<b>PARISH WIDE TAX</b> →	Lincoln Fire District	School Board	School Board	School Board	School Board	Police Jury

13. Adjusted Gross Sales in Each Jurisdiction	Total of Columns Must Equal Line 12	13.											
14. Purchases Subject to Use Tax In Each Jurisdiction		14.											
15. TOTAL (Line 13 Plus Line 14)													
16. Tax Due – Multiply Line 15 by % Shown in Column		16.											
17. Excess Tax Collected		17.											
18. TOTAL (Line 16 Plus Line 17)													
19. Vendors Compensation 2% of Line 18	Deductible Only When Payment is not Delinquent	19.											
20. Net Tax Due (Line 18 Minus Line 19)													
21. Delinquent Penalty	5% of tax on date the return becomes delinquent, with an additional 5% for each subsequent 30 day period, not to exceed 25%	21.											
22. Interest Due:	.0411% daily rate per day from the first day of the month in which tax is due until paid	22.											
23. Total Tax, Penalty and Interest Due (Line 20 Plus Lines 21 & 22)													
24. Tax Debit or Credit (Authorized Memo MUST be Attached)		24.											
25. TOTAL AMOUNT DUE (Line 23 Plus or Minus Line 24)		25.											

This return DUE on the 1<sup>st</sup> day of the month following the period covered by this return, and becomes DELINQUENT if not transmitted on or before the 20<sup>th</sup> day.  
 Remittances Payable to LINCOLN PARISH SALES and USE TAX COMMISSION  
 SIGNATURE OF \_\_\_\_\_  
 INDIVIDUAL OR AGENT \_\_\_\_\_

AUDITED BY _____	TOTAL OF COLUMNS A + B + C + D + E						LINE 26.	TOTAL REMITTED
	DISHONORED CHECK CHARGE	1% OF THE CHECK OR \$30			WHICHEVER IS GREATER		\$	

DATE \_\_\_\_\_ STATE TAX I.D. # \_\_\_\_\_