

POINTE COUPEE PARISH SALES AND USE TAX DEPARTMENT
P.O. Box 290
New Roads, LA 70760
Phone: (225) 638-5538 · Fax: (225) 638-5555

SALES AND USE TAX REPORT

OFFICE USE ONLY

1. Gross sales of Tangible Personal Property, Leases, Rentals and Services as Reported to the State of Louisiana (Before Taxes) 1.

ALLOWABLE DEDUCTIONS

- 2. Sales for Resale or Further Processing (Certificate on File)
- 3. Cash Discounts, Sales Returns & Allowances
- 4. Sales Delivered or Shipped Outside this Jurisdiction
- 5. Sales of Gasoline and 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

OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)

- 8.
- 9.
- 10.
- 11. Total Allowable Deductions (Line 2 thru 10) 11.
- 12. Adjusted Gross Sales (Line 1 minus Line 11) 12.

Account # _____ Month: _____

L.A. Sales Tax No. _____

PLEASE INDICATE ANY CHANGES BELOW:

Date Out Of Business _____ Date Business Closed _____

Name Of New Owner _____

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

| | Column A Parish & School Board | Column B City of New Roads | Column C Town of Livonia | Column D Village of Morganza | Column E Village of Fordoche | |
|--|-----------------------------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|--|
| 13. Adjusted Gross Sales in Each Jurisdiction | 4.00% | 5.00% | 5.00% | 5.00% | 5.00% | |
| 14. Purchases Subject to Use Tax In Each Jurisdiction | | | | | | |
| 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% of Line 18) | | | | | | |
| 20. Net Tax Due (Line 18 minus Line 19) | | | | | | |
| 21. Delinquent Penalty | | | | | | |
| 22. Interest (1 1/2% Per Month) | | | | | | |
| 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 DUE on the 1st day of the month following the period covered by this return, and becomes DELINQUENT if not transmitted on or before the 20th day.

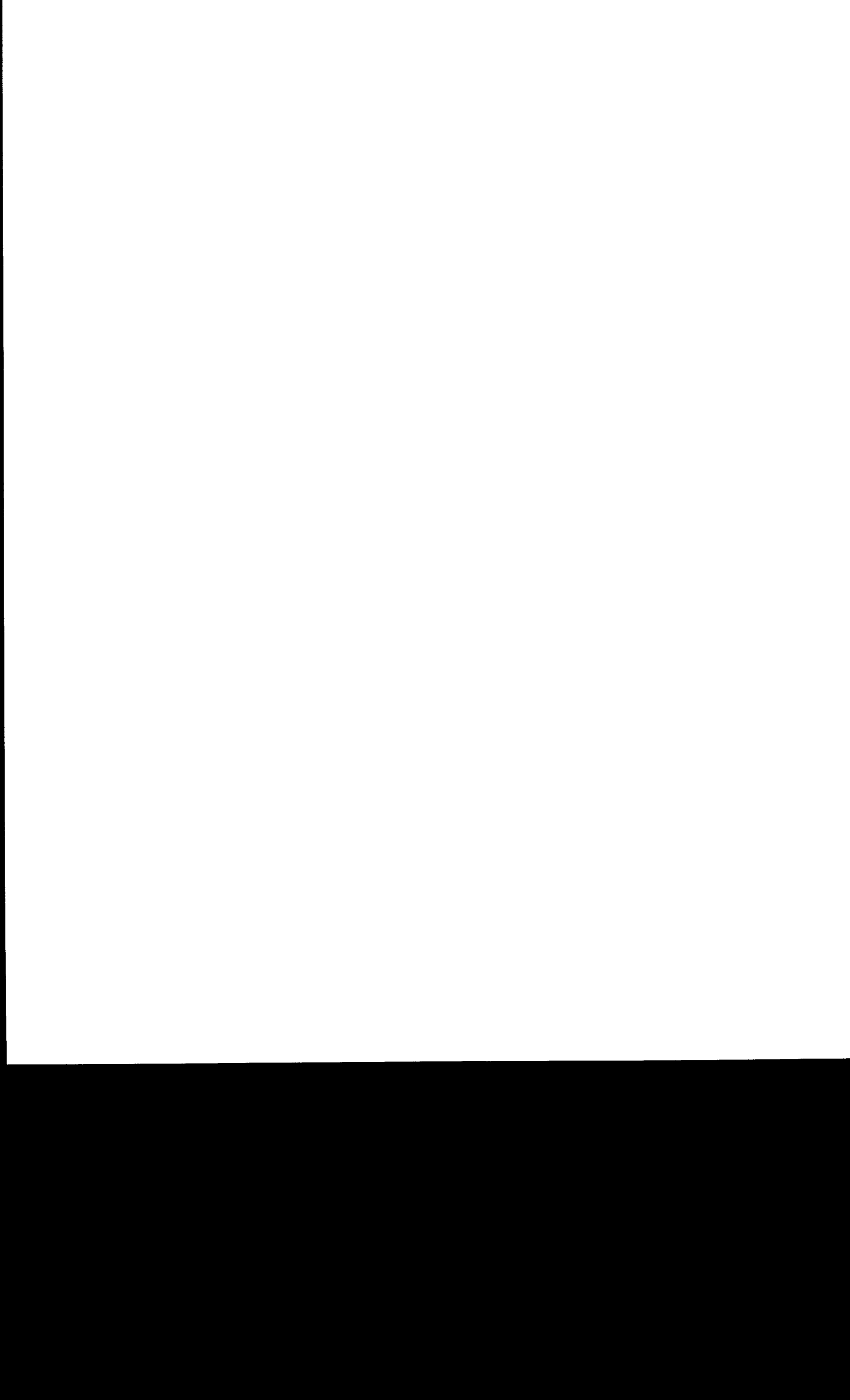
DO NOT use another taxpayer's return as this will result in improper credit.
DO NOT ignore delinquent notices - Negligence penalties may be imposed.

SIGNATURE OF
INDIVIDUAL OR AGENT _____

DATE _____

| | | | |
|------------|------------------------------------|----------|----------------|
| AUDITED BY | TOTAL OF COLUMNS A + B + C + D + E | LINE 26. | TOTAL REMITTED |
| | | | \$ |

Remittances Payable to
Pointe Coupee Parish
Sales and Use Tax Dept.



**DIRECT ALL MAIL AND PAYMENTS
TO: POINTE COUPEE SALES AND
USE TAX DEPARTMENT
P. O. BOX 290
NEW ROADS, LA 70760
(225) 638-5538**

Instructions

| | |
|-----------------|--|
| Line 1. | Gross sales as used herein means the total sales of tangible personal property, sales of taxable service and gross receipts from the leasing or rental or tangible personal property as report to the State of Louisiana must be entered on this line. |
| Line 2. | Sales of tangible personal property and/or service 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 are exempt from taxation, provided that the dealer retains complete details of the transactions in his files. |
| Line 7. | Sales to purchasers paying 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. | Jurisdictional sales has allowable deductions applicable to that specific jurisdiction are entered on this line in each column in which taxable activity occurs. |
| Line 13. | Jurisdictional sales has allowable deductions applicable to that specific jurisdiction are entered on this line in each column in which taxable activity occurs. |
| Line 14. | A use tax is due on the purchased acquisition price of tangible personal 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 account for when transmitting said taxes to the tax office. Vendor's compensation is not allowed on returns transmitted after the 21 st of the month in which due and payable. |
| Line 20. | Self explanatory. |
| Line 21. | A delinquent penalty of 3% is applied when the delinquency does not exceed 30 day and increased thereafter by an additional 5% for each 30 day or fraction thereof not to exceed 25% in aggregate. |
| Line 22. | Interest at the rate of 1 1/4% per month or fraction thereof is due on all returns transmitted to this office after the 20 th of the month in which due. Returns become delinquent on the 21 st of the month due. Returns transmitted through the mail must bear an official postmark no later than the 20 th except in cases when the 20 th falls on a weekend or national holiday. In such cases the 1 st business day following the weekend or holiday will be accepted. |
| Line 23. | Self explanatory. |
| Line 24. | Authorized debits/credits as evidenced by an official memo, are to be recorded on this line. Debit or credit memo must accompany your return. |
| Line 25. | Self explanatory. |
| Line 26. | Combine line 25's totals for all jurisdictions and the sum of this contribution will appear here. Make your remittance out in the amount shown on this line. |

All questions concerning the completion of the tax report should be directed to the Pointe Coupee Parish Sales and Use Tax Department. Our telephone number is (225) 638-5538. The mailing address appears on the front of this report.

