

WINN PARISH SALES & USE TAX DEPARTMENT
POST OFFICE BOX 430
WINNFIELD, LOUISIANA 71483-0430
(318) 628-6936 FAX (318) 628-2582

**INSTRUCTIONS FOR COMPLETION OF
SALES AND USE TAX REPORT**

A Sales and Use Tax report must be filled out and submitted to the Winn Parish Sales Tax Office on or before the twentieth of each month following the month in which taxable activity occurred. The report should be filled out as follows:

Column A: (*Winn Parish School Board, Winn Parish Police Jury, Law Enforcement District and City of Winnfield - 5.5%*) This column will be filled out when there are transactions inside the City of Winnfield. It should include *ALL* sales made in Winn Parish.

Column B: (*Winn Parish School Board, Winn Parish Police Jury and Law Enforcement District - 4.0%*). This column should be filled out when the taxable transaction occurs outside the city limits of Winnfield.

Examples:

1. A sale is made *inside* the City of Winnfield. Column A only must be filled out. Total tax would be 5.5%.
2. A sale is made *outside* the City of Winnfield. Column B only is to be filled out. Total tax would be 4.0%.

COMPUTATION OF THE TAX

- LINE 1.** Gross Sales: This should include "Gross Sales" of tangible personal property as reported on Line 1 of the Louisiana Sales Tax Return and Leases, Rentals, and Services as reported on Line 3 of the Louisiana Sales Tax Return. Taxable services reported to a local jurisdiction can be greater than taxable services reported to the State since services are taxed where the service is performed for local taxation.
- LINE 2.** Sales for Resale: The gross sales of tangible personal property for resale or further processing are exempt provided the purchaser has provided the seller with a completed resale certificate.

- LINE 3.** Cash Discounts, Sales Returns and Allowances: Cash discounts allowed and sales returns and allowances are allowed as a deduction provided the sale was reported as a taxable sale in a previous period.
- LINE 4.** Sales Delivered or Shipped Outside the Jurisdiction: The seller must keep sufficient records to support the delivery (delivery tickets, truck logs, bills of lading).
- LINE 5.** Sales of Gasoline and Motor Fuels: This line should include the total of all gasoline and/or motor fuel.
- LINE 6.** Sales to U. S. Government, etc.: Sales made directly to the United States Government, State of Louisiana, and its Political Subdivisions and Agencies.
- LINE 7.** Sales of Food paid with Food Stamps: Sales of food paid for with USDA Food Stamps or WIC Vouchers are deductible.
- LINE 8-10.** Other Deductions: Other authorized deductions must be reported on Lines 8, 9, and 10 with explanation and authority given.
- LINE 11.** Total Allowable Deductions: Add lines 2 through 10.
- LINE 12.** Adjusted Gross Sales: Line 1 minus line 11.
- LINE 13.** Adjusted Gross Sales: "Adjusted Gross Sales" means the total taxable sales to be reported to each jurisdiction. The total of all columns reported (Line 13) must equal the amount on Line 12.
- LINE 14.** Purchases Subject to Use Tax: A use tax is due on purchases of tangible personal property on which the tax is not paid to the vendor. A "use tax" is the tax on the use, the consumption, the distribution and the storage (for use or consumption) of tangible personal property in this jurisdiction.
- LINE 15.** Total: Line 13 plus line 14.
- LINE 16.** Tax Due: To compute tax take the total from line 15 and multiply it by the percentage for the column.
- LINE 17.** Excess Tax Collected: If the total sales tax collected exceeds the amount on Line 16 you must report the excess tax collected.
- LINE 18.** Total: Add lines 16 and 17.
- LINE 19.** Vendor's Compensation: A 2% discount is allowed to compensate the dealer in accounting for and remitting the tax on a timely basis. Such compensation is allowed only when report and payment is not delinquent.
- LINE 20.** Net Tax Due: Subtract line 19 from line 18.

- LINE 21.** Delinquent Penalty: Penalty at 5% for each 30 days or fraction thereof of delinquency, not to exceed 25%, must be calculated on the amount due if delinquent. A report is due on the 20th day of the month following the period covered and becomes delinquent if not transmitted on or before the 20th day. Penalty is calculated from the due date until paid.
- LINE 22.** Interest: Interest at ½% per month (6% APR) on the amount due if delinquent, from the due date (20th) until paid.
- LINE 23.** Total Tax, Penalty and Interest: Add lines 20, 21 and 22.
- LINE 24.** Tax Debit or Credit: A debit or credit memo issued by Winn Parish Sales Tax Office must be attached to your report. No unauthorized debits or credits may be taken here.
- LINE 25.** Total Amount Due: Line 23 plus or minus line 24.
- LINE 26.** Remittance Attached: Remit the amount from Column A or Column B - Line 25.
- Important:** Before mailing the return, be sure the following information is on the return:
1. Correct Account Number (Winn Parish number and *not* State number)
 2. Business Name
 3. Period Covered (Top of the return)
 4. Signature
 5. Date