

### Specific Instructions For Completing Sales & Use Tax Report

- Line 1 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 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 exemption certificate.
- Line 3 Cash discounts allowed and sales returns & allowances are allowed as a deduction provided the sale was reported as a taxable sale in a previous period.
- Line 4 The seller must keep sufficient records to support the delivery (delivery tickets, truck logs, bills of lading).
- Line 5 The sale of gasoline and motor fuel is exempt from local sales tax.
- Line 6 Sales made directly to the United States Government, the State of Louisiana, and its Political Subdivisions and Agencies.
- Line 7 Sales of food paid for with USDA Food Stamps or WIC Vouchers are deductible.
- Line 8 Other authorized deductions must be reported on these lines (8, 9, & 10) with explanation and authority given.
- Line 11 Self-explanatory
- Line 12 Self-explanatory
- Line 13 "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 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 Self-explanatory
- Line 16 Self-explanatory
- Line 17 If the total sales tax collected exceeds the amount on line 16, you must report the excess tax collected.
- Line 18 Self-explanatory
- Line 19 A 1½% 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 are not delinquent.
- Line 20 Self-explanatory
- Line 21 Penalty at 5% for each 30 days or fraction thereof delinquency, not to exceed 25%, must be calculated on the amount due if delinquent. A report is due on the 1<sup>st</sup> day of the month following the period covered and becomes delinquent if not transmitted on or before the 20<sup>th</sup> day. Penalty is calculated from the 1<sup>st</sup> day of the month in which the tax was due.

Line 22	Interest at 1% per month (12% APR) must be calculated on the amount due, if delinquent, from the due date (1 <sup>st</sup> ) until paid.
Line 23	Self-explanatory
Line 24	A debit or credit memo issued by this office must be attached to your report. No unauthorized debits or credits may be taken here.
Line 25	Self-explanatory
Line 26	This is the amount to be remitted to this office and should be the total of all columns, Line 25.

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### Explanation of Columns

Col A	This column is used to report the taxable sales made (delivery taken) in Webster Parish but <b>outside a taxing municipality and outside School District 6</b> . The 2% Webster Parish School Board (WPSB), ½% Webster Parish Police Jury (WPPJ) and ½% Law Enforcement District (LED) sales tax would be collected and the total <b>3%</b> would be reported in this column.
Col B	This column is used to report the taxable sales made (delivery taken) in Webster Parish, <b>inside School District 6 but outside a taxing municipality</b> . The 2% (WPSB), ½% (WPPJ), ½% School District 6 (Dist. 6) and ½% LED sales tax would be collected and the total <b>3 ½%</b> would be reported in this column.
Col C	This column is used to report the taxable sales made (delivery taken) <b>in Sibley</b> . The 2 ½% Town of Sibley, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>5 ½%</b> would be reported in this column.
Col D	This column is used to report the taxable sales made (delivery taken) <b>in Cotton Valley</b> . The 1% Town of Cotton Valley, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>4%</b> would be reported in this column.
Col E	This column is used to report the taxable sales made (delivery taken) <b>in Minden</b> . The 2% City of Minden, 2% WPSB, ½% WPPJ, ½% Dist. 6 and ½% LED sales tax would be collected and the total <b>5 ½%</b> would be reported in this column.
Col F	This column is used to report the taxable sales made (delivery taken) <b>in Springhill</b> . The 2½% City of Springhill, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>5 ½%</b> would be reported in this column.
Col G	This column is used to report the taxable sales made (delivery taken) <b>in Cullen</b> . The 2½% Town of Cullen, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>5 ½%</b> would be reported in this column.
Col H	This column is used to report the taxable sales made (delivery taken) <b>in Sarepta</b> . The 1% Town of Sarepta, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>4%</b> would be reported in this column.
Col I	This column is used to report the taxable sales (delivery taken) <b>in Dixie Inn but outside of School District 6</b> . The 2% Village of Dixie Inn, 2% WPSB, ½% WPPJ and ½ % LED sales tax would be collected and the total <b>5%</b> would be reported in this column.
Col J	This column is used to report the taxable sales (delivery taken) <b>in Dixie Inn and inside School District 6</b> . The 2% Village of Dixie Inn, 2% WPSB, ½% WPPJ, ½% Dist. 6 and ½% LED sales tax would be collected and the total <b>5 ½%</b> would be reported in this column.
Col K	This column is used to report the taxable sales made (delivery taken) <b>in Doyline</b> . The 1% Village of Doyline, 2% WPSB, ½% WPPJ and ½% LED sales tax would be collected and the total <b>4%</b> would be reported in this column.