

**CALCASIEU PARISH SALES AND USE TAX DEPT**

P.O. DRAWER 2050 LAKE CHARLES, LA 70602-2050

NOTE: FOR ASSISTANCE CALL (337) 217-4280 FAX TO: (337) 217-4281

ACCOUNT #

MONTH OF:

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

**Round to nearest dollar**

|   |       |
|---|-------|
| 1. Gross sales of tangible personal property, leases rentals and services as reported to the State of Louisiana. (Before Taxes) | 1. \$ |
| <b>ALLOWABLE DEDUCTIONS</b>   |       |
| 2. Sales for resale or further processing. (Certificate on file).   |       |
| 3. Cash discounts, sales returns and allowances.  |       |
| 4. Sales delivered or shipped outside Calcasieu Parish.   |       |
| 5. Sales of gasoline and motor fuels.   |       |
| 6. Sales to tax exempt government agencies.   |       |
| 7. Purchases paid with Food Stamps or WIC vouchers.   |       |
| OTHER DEDUCTIONS Authorized by law. (Explain briefly)   |       |
| 8.  |       |
| 9.  |       |
| 10.   |       |
| 11. Total allowable deductions (lines 2 thru 10).   | 11.   |
| 12. Adjusted gross sales (Line 1 minus 11).   | 12.   |

FREQUENCY:  MONTHLY  QUARTERLY  ANNUAL

STATE TAX I.D. # \_\_\_\_\_  
OWNER'S SSN \_\_\_\_\_

PLEASE INDICATE ANY CHANGES BELOW:

DATE OUT OF BUSINESS \_\_\_\_\_

DATE BUSINESS SOLD \_\_\_\_\_

NAME OF NEW OWNER \_\_\_\_\_

COMMENTS: \_\_\_\_\_

**NOTE: EFFECTIVE 4/1/2016 NEW OPELRAM ECONOMIC DEVELOPMENT DISTRICT HAS TAX RATE OF 7.75%.**

**This Return is 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.**

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all information relating to the matters required to be reported in the return of which he has any knowledge.

\_\_\_\_\_  
Authorized Signature Date

| COMPUTATION OF SALES & USE TAX         |   | A<br>Unincorporated<br>Areas<br>Except Ward 1               | B<br>City of<br>Lake Charles | C<br>City of Sulphur                          | D<br>Town of Iowa  | E<br>City of DeQuincy                     |
|--|---|---|------------------------------|---|--|---|
| ALL APPLICABLE LOCAL LEVIES INCLUDED → |   | 5.75%   | 5.75%                        | 5.75%   | 5.75%  | 5.75%                                     |
| 13.                                    | Adjusted gross sales in each jurisdiction (Total of columns must equal Line 12).  |   |                              |   |  |   |
| 14.                                    | Purchases subject to use tax in each jurisdiction.  |   |                              |   |  |   |
| 15.                                    | Total (Line 13 plus 14).  |   |                              |   |  |   |
| 16.                                    | Tax due (Multiply Line 15 by % shown in column).  |   |                              |   |  |   |
| 16a.                                   | Food/Drug exclusion is applicable in Cols A & H only (\$ x 1%). Effective <b>October 1, 2005</b> Manufacturing Machinery & Equipment Exclusion applicable in Col B only (\$ x 2.25%) Certificate required for MM&E exclusion due to restrictions. |   |                              |   | SEE INSTRUCTIONS FOR COMPUTATIONAL ASSISTANCE AND RESTRICTIONS ASSOCIATED WITH THESE SPECIAL EXCLUSIONS. |   |
| 16b.                                   | Total (Line 16 minus 16a).  |   |                              |   |  |   |
| 17.                                    | Excess tax collected.   |   |                              |   |  |   |
| 18.                                    | Total (Line 16 plus 17). (Except in column A & H. Line 16b plus Line 17)  |   |                              |   |  |   |
| 19.                                    | Vendor's compensation (1% of Line 18. Deductible only when payment is not delinquent)   |   |                              |   |  |   |
| 20.                                    | Net tax due (Line 18 minus Line 19).  |   |                              |   |  |   |
| 21.                                    | Penalty(5% of tax on the date the return becomes delinquent, with an additional 5% for each subsequent 30 day period not to exceed 25% in aggregate)  |   |                              |   |  |   |
| 22.                                    | Interest (monthly rate of 1.25% or daily average per day from the first day of the month following the period covered by the return until paid).  |   |                              |   |  |   |
| 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).   |   |                              |   |  |   |
| COMPUTATION OF SALES & USE TAX         |   | F<br>Town of Vinton   | G<br>City of Westlake        | H<br>Ward 1 Only<br>Moss Bluff, Gillis, Topsy | I<br>Hope Economic Dev.<br>District  | J<br>Opelram<br>Economic Dev.<br>District |
| ALL APPLICABLE LOCAL LEVIES INCLUDED → |   | 5.75%   | 5.75%                        | 5.75%   | 7.75%  | 7.75%                                     |
| 13.                                    | Adjusted gross sales in each jurisdiction (Total of columns must equal Line 12).  |   |                              |   |  |   |
| 14.                                    | Purchases subject to use tax in each jurisdiction.  |   |                              |   |  |   |
| 15.                                    | Total (Line 13 plus 14).  |   |                              |   |  |   |
| 16.                                    | Tax due (Multiply Line 15 by % shown in column).  |   |                              |   |  |   |
| 16a.                                   | Food/Drug exclusion is applicable in Cols A & H only (\$ x 1%). Effective <b>October 1, 2005</b> Manufacturing Machinery & Equipment Exclusion applicable in Col B only (\$ x 2.25%) Certificate required for MM&E exclusion due to restrictions. |   |                              |   | SEE INSTRUCTIONS FOR COMPUTATIONAL ASSISTANCE AND RESTRICTIONS ASSOCIATED WITH THESE SPECIAL EXCLUSIONS. |   |
| 16b.                                   | Total (Line 16 minus 16a).  |   |                              |   |  |   |
| 17.                                    | Excess tax collected.   |   |                              |   |  |   |
| 18.                                    | Total (Line 16 plus 17). (Except in column A & H. Line 16b plus Line 17)  |   |                              |   |  |   |
| 19.                                    | Vendor's compensation (1% of Line 18. Deductible only when payment is not delinquent)   |   |                              |   |  |   |
| 20.                                    | Net tax due (Line 18 minus Line 19).  |   |                              |   |  |   |
| 21.                                    | Penalty(5% of tax on the date the return becomes delinquent, with an additional 5% for each subsequent 30 day period not to exceed 25% in aggregate)  |   |                              |   |  |   |
| 22.                                    | Interest (monthly rate of 1.25% or daily average per day from the first day of the month following the period covered by the return until paid).  |   |                              |   |  |   |
| 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).   |   |                              |   |  |   |
| 26.                                    | Audited By  | Total of Columns<br>A & B & C & D & E & F & G & H & I & J → |                              |   |  | Total Remittance                          |
|  |   |   |                              |   |  | \$  |

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Form 042016

REMITTANCE PAYABLE TO CALCASIEU PARISH SCHOOL BOARD

**INSTRUCTIONS FOR COMPLETING CALCASIEU PARISH'S CONSOLIDATED RETURN**  
**WARNING: DO NOT USE ANY OTHER TAXPAYER 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 Applicable only to sales of tangible personal property delivered outside the jurisdiction (does not apply to repaired property).
- LINE 5 Sales of gasoline and other motor fuels are entered here.
- LINE 6 Sales of tangible personal property, services or lease and rentals to the United States government and their agencies or the State of Louisiana and its political subdivision, inclusive of their agencies, boards commissions and instrumentalities are exempt from taxation provided that the dealer retains complete details of the transactions in his files.
- LINE 7 Sales to purchasers playing 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 properly identified.
- LINE 11 & 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. The sum of all columns must equal the sum reported on line 12.
- LINE 14 A use tax is due on the purchaser's 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 apply where tangible personal property is imported into the parish and other applicable jurisdictions for use, consumption, distribution or storage on which a like or 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 16a **FOOD AND DRUG EXEMPTION:** Applicable only to Columns A (1%) and H (1%). Sales of food for further preparation and consumption in the home, and sales of food to be consumed by the staff and students of educational institutions, the staff and patients of hospitals and mental institutions, and boarders of rooming houses and facilities not open to outsiders or the general public are exempt from Districts No. 1 tax. Likewise, the sales of drugs prescribed by physicians or dentists, orthotic and prosthetic devices and wheelchairs prescribed by physician for personal consumption and use. The sales or purchase of any ostomy, ileostomy, or colostomy device or any other appliance, including catheters or related items which are required as a result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste are exempt from Districts No. 1 tax.  
**MANUFACTURING MACHINERY/EQUIPMENT EXEMPTION:** This special exclusion was enacted by the Lake Charles City Council with an effective date of September 1, 2005. It is limited in nature and does not apply to all geographical areas located within the municipal limits of Lake Charles. However, by its design, it was intended to follow the same dictates of ACT 1 enacted by the Louisiana Legislature in 2004. Therefore, all requirements necessary for qualifying for the state's exclusion would also be operative for purposes consistent with the Lake Charles exclusion. However, unlike the state, Lake Charles will grant its exclusion to 100% of the cost or sales price of all eligible purchases by dealers who have met the qualifications required by the statute. Various publications outlining qualifications and eligible purchases may be found on the Louisiana Department of Revenue's website. A special exemption certificate will be made available to qualified manufacturer's to signify their eligibility for the local exclusion. For computational purposes associated with the local return, the dealer will compile all qualified purchases of equipment, machinery, leases or rentals of eligible equipment and machinery, then multiply the sum by the City's tax rate of 2.25%. The product will then be entered on Line 16a of Column B (Lake Charles).  
In no instance shall the exclusion exceed 2.25% of the amount entered on line 14 (Purchases subject to use tax in the jurisdiction)
- LINE 16b Subtract line 16a from line 16 and enter the difference on this line. Applicable only to Columns A and H.
- LINE 17 In cases where the total amount of tax collected for each jurisdiction exceeds the tax levy, excess shall be recorded here and included in 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 delinquent penalty of 5% becomes due on the 21st of the month in which the return is due and increases each 30 day period thereafter by 5% not to exceed 25% in aggregate. For ease in computation the 30 days are based upon the 21st thru the 20th of the following month.
- 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 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 when 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 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 combination will appear here. Make remittance in the amount shown on this line.

Questions on completing this return form should be directed to the Calcasieu Parish Sales and Use Tax Department. Our telephone number is (337) 217-4280.