



Calcasieu Parish School System

Sales and Use Tax Department
PO Drawer 2050
Lake Charles, La 70602-2050
(337) 217-4280 Fax (337) 217-4281
Website: www.calcasieusalestax.org

LETTER OF INSTRUCTION

To be Provided by Permitting/Licensing Office of Appropriate Jurisdiction

**RE: Non-Resident Contractors
Statutory Requirements Under R.S. 47:9 et.seq. and R.S. 33:2847**

Contractors:

Based upon information obtained through your application or inquiry, it appears that your company would fall under the provisions relating to nonresident contractors as defined in the above referenced statutes.

Prior to this office providing the necessary certificate of compliance, you will be required to register your contract(s) with the Louisiana Department of Revenue. As a courtesy, we have enclosed the necessary documents required by the state for registering your contract(s), as well as the bonding information. Additionally, a copy of our registration application is included.

Once you have received a Certificate of Compliance from the state, be advised that we will require copies of the following information to be submitted.

- 1) copy of State Certification
- 2) copy of Surety Bond
- 3) copies of General Contractor, Subcontractors and suppliers listings as provided to the state, and
- 4) **completed** Registration Application for Locals

Upon submission of the aforementioned documents, this office will provide a local Certificate of Compliance (*as required by law*) or sign the state form in the event the Secretary of the Department of Revenue promulgates such action.

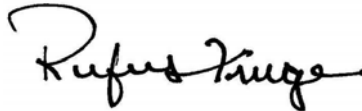
REPRESENTING

*Calcasieu Parish School Board, STX Districts 2 & 3, Calcasieu Parish Police Jury, STX Districts 1 & 4A
Calcasieu Parish Law Enforcement District, City of DeQuincy, Town of Iowa, City of Lake Charles
City of Sulphur, Town of Vinton, City of Westlake, SWLa Convention & Visitors Bureau*

Local Permitting and Occupational License Offices are prohibited from issuing any permits and/or licenses required for lawful commencement of any construction project without first determining that a nonresident contractor has registered their contract(s) with both state and local authorities. Inquiries regarding this matter should be addressed to the Louisiana Department of Revenue, Sales Tax Divisions, Contract Registration Office, P.O. Box 3863, Baton Rouge, LA 70821-3863. *(Physical address for overnight deliveries: 617 North Third Street, Baton Rouge, LA 70802-5428)* Their telephone number is (225) 219-7656.

Questions that are not answerable by the state may be directed to this office in an effort to provide assistance. We may be reached at (337) 217-4280. Our fax number is (337) 217-4281. Offices are located at 2439 6th Street in Lake Charles.

Sincerely,

A handwritten signature in black ink that reads "Rufus R. Fruge". The signature is written in a cursive style with a large initial "R".

Rufus R. Fruge, Director

RRF/sw

Enclosures

Non-Resident Contractor Packet
Application for Local Tax Registration

REPRESENTING

*Calcasieu Parish School Board, STX Districts 2 & 3, Calcasieu Parish Police Jury, STX Districts 1 & 4A
Calcasieu Parish Law Enforcement District, City of DeQuincy, Town of Iowa, City of Lake Charles
City of Sulphur, Town of Vinton, City of Westlake, SWLa Convention & Visitors Bureau*



06-B-2041

**Nonresident Contractor Certificate of Compliance
With the Registration and Surety Bond Requirements
Of La. Revised Statute 47:9 and 306(D)**

CONTRACTOR'S NAME
STREET ADDRESS
CITY, STATE ZIP

SAMPLE ONLY

1

Project: NAME OF PROJECT
LOCATION ADDRESS
CITY & PARISH
Contract Amount: \$\$\$\$\$\$


This certificate confirms that the nonresident contractor referenced above has properly registered this contract with the Department of Revenue and has provided the proper surety bonds in accordance with La. Revised Statute 47:9 and 306(D). This certificate must be presented to state and local authorities when applying for all permits or licenses required to perform construction contracts in the state. This certificate is only valid for the contract and location listed above and may not be used for any other project at any other location.

Contractors may also be required to be licensed by the state Licensing Board for Contractors, in accordance with La. Revised Statute 37:2150 et seq., the Contractors Licensing Law.

Contract Completion and Cancellation of Surety Bond

Within 30 days after completion of each contract, the contractor must submit to the Department of Revenue a completion report (Form 1341A) summarizing the costs incurred; the state and local taxes paid; and any other information required. After reviewing the report and verifying the tax payment amounts reported, the summary will be forwarded to the parish central sales and use tax collector to determine if there are any unpaid local tax liabilities. If no unpaid state or local tax liabilities are discovered, the contractor's surety bond may be canceled for that contract. However, even if the bond is released, claims may be made for taxes due from the effective date of the bond through the date that the taxes prescribe, which is three years after the 31st day of December in the year in which the taxes are due as provided by La. Const. article VII, § 16.

Effective Date: DATE OF SURETY BOND POSTED WITH DEPT OF REVENUE


SHAWN A JENKINS
Taxpayer Services Division
Contractor Registration Unit
(225) 219-7356, Option 3

617 North Third Street
Baton Rouge, Louisiana 70802
225-219-7356 • 225-219-2063 Fax
www.revenue.louisiana.gov



DATE

CONTRACTOR'S NAME
STREET ADDRESS
CITY, STATE ZIP


SAMPLE ONLY **2**
SURETY BOND CERTIFICATION

Re: Nonresident Contractor Registration
Tax Bond No.: XXXXXXXXX

Gentlemen:

We have received the referenced tax bond in the amount of \$\$\$\$\$\$ signed by CONTRACTOR'S NAME, principal and XXXX FIRE INSURANCE CO., Surety, together with a copy of power of attorney. The bond is accepted as of DATE.

Sincerely,


SHAWN JENKINS
Taxpayer Assistance Division
Contractor Registration Unit
(225) 219-7356 OPT #3

cc: XXXX FIRE INSURANCE CO.
1234 Main Street
Anywhere, USA 00000

617 North Third Street
Baton Rouge, Louisiana 70802
225-219-7356 • 225-219-2065 Fax
www.revenue.louisiana.gov

General Contractor/Subcontractor/Supplier List

Project Name _____

General Contractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Address

City, State, Zip Code

Start Date: _____

End Date: _____

Complete and remit to:

Calcasieu Parish Sales & Use Tax
P O Drawer 2050
Lake Charles, LA 70602

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

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Amount of Contract \$ _____

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Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____

Subcontractor

Name

Address

City, State, Zip Code

Amount of Contract \$ _____



Calcasieu Parish Sales and Use Tax Department

P.O. Drawer 2050, Lake Charles, LA 70602-2050 (337)217-4280

Application for Registration LATA approved

NOTE: A separate application is required for each location

CHECK ALL THAT APPLY: Sales Tax Hotel/Motel

1. Reason for applying:

- A. Started new business
- B. Purchased ongoing business:
 - Name of previous owner : _____
 - Trade name of previous owner _____
 - Parish account number _____
- C. Opening additional location
- D. Merger _____ and _____
- E. Change of name
- F. Other _____

- 2. A. LA Sales Tax Number _____ Applied For None
- B. Federal Identification Number _____ Applied For None
- C. Federal Standard Industrial Code _____ (if unknown, please leave blank)
- D. How many other locations in this Parish _____

- 3. A. Legal name(s): Individual, partners, or corporation _____
- B. Trade name of business _____

- 4. A. Business location address _____ B. City and state _____
- (Street, route, or highway – NOT P. O. Box or General Delivery)
- C. Zip _____ D. Telephone (_____) _____ E. Parish in LA _____

- 5. A. Address for receiving tax forms and correspondence (if same as location, write "Same")
- _____ City/State _____ Zip _____

- 6. A. Contact Person _____ B. Contact phone number (_____) _____
- C. Fax number _____ D. E-mail _____ E. Web _____
- F. Location of accounting records _____

- 7. Type of organization A. Individual B. Partnership C. Corporation D. LLC E. LLP
- F. Governmental G. Non-profit H. Other _____

- 8. If sole owner (individual): Name _____ SSN: _____
- Home address _____ Telephone (_____) _____

- 9. If Corporation, LLC, LLP, or Partnership: name, title, Social security number, home address, and telephone number of officers, members, managers, or partners:

Name	Title	SSN
Address	City State Zip	Phone Number
Name	Title	SSN
Address	City State Zip	Phone Number

- 10. Agent for service: Name, physical address and phone #: _____

- 11. A. First date sales will be made from this location _____ started operations _____

- 12. A. Nature of Business Retail Sales Repair Service Retail Service Wholesale
- Manufacturing/Fabricating Contractor Other
- B. Describe in detail your business: type of sales, activity, or service you perform _____

- 13. Requested Reporting Status: Monthly Quarterly Occasional/Irregular

Reporting frequency and filing status will be determined by the Administrator according to parish policy. Businesses with a location within the parish will automatically be registered to file on a monthly basis. Occasional/irregular filers are intended for those businesses (1) that do not have a location within the parish and do not intend on doing business on a regular basis; and/or (2) business that perform services that are not taxable.

I affirm that the information given on this application is true and correct.

Signature of Applicant _____ Title _____

Signature of Preparer _____ Date _____

No. Issued _____

Date Issued _____

FOR OFFICE USE ONLY

- 14. Where do you anticipate your taxable transactions to occur? Check box(s):
- Parish Wide State Wide Other

Instructions Sales Tax Registration Application for Calcasieu Parish

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificate. Please type or use only a black or blue ink pen to fill out this form.

Who must file – Each person pursuing any trade, profession, vocation, calling, or business should complete this form. Each person is required to keep reasonable records. Separate records are required for each place of business. For assistance call (337) 217-4280 or see the FAQ section on our website.

Sales and use tax – Any individual firm, corporation, trust, co-partnership, joint venture, association, this state, city or parish, municipality, district, or other political subdivision thereof, is required to file and remit appropriate sales taxes by the twentieth (20th) day following the close of each reporting period for any of the following transactions that are taxable under the Sales and Use Tax statutes:

1. The sale of tangible personal property at retail in this state;
2. The use, consumption, distribution, or storage for use or consumption, in this state of any tangible personal property;
3. The lease or rental within this state of any item or article of tangible personal property;
4. The sale of services as defined in the statutes. These services include the furnishing of rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic, or recreational facilities and buying clubs, the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and, the furnishing of repairs to tangible personal property.

Any person who leases or rents tangible personal property in the parish, who furnishes services taxable under the statute or ordinances, who holds property in the parish for resale, who maintains a business location in the parish, or who solicits orders, or otherwise operates in the parish through full-time or part-time resident or nonresident salesmen or agents, is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the Calcasieu Parish Sales and Use Tax Department. For local sales tax purposes only, retail transactions are taxable. Therefore, a resale certificate should be used on wholesale purchases.

A person who purchases, imports, or receives property and services subject to tax, or who is the lessee or rentee of tangible personal property on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the Calcasieu Parish Sales and Use Tax Department. **All new sales and use tax accounts are registered to file on a monthly basis unless otherwise determined.**

Tax office location: 2439 6th Street
Lake Charles, LA 70601

Regular Office hours: 8:00am – 4:30pm
Summer Office hours: 8:00am - 4:00pm
(June through August)

1. Reason for applying
 - A. Self-explanatory.
 - B. If buying an existing business, have you received verification from the taxing authority that all tax liabilities have been paid? (LA R.S. 47:308 – see below).
 - C. Self-explanatory.
 - D. List all the business names that created the merger.
 - E. Self-explanatory
 - F. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
2.
 - A. Self-explanatory. (If you have none, mark the box.)
 - B. Self-explanatory. (If you have none, mark the box.)
 - C. Self-explanatory. (If unknown, please leave blank.)
 - D. List the number of other business locations in Calcasieu Parish. Each location requires a separate application and account number.
3.
 - A. Legal Name – The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.
 - B. Trade Name – The name under which this business will operate – the dba name. If you have no trade name, leave this line blank.
4.
 - A. B. C. Location Address - This address is the street address or other meaningful address, the city, town, or village, and the ZIP Code, in which your business is geographically located, irrespective of where you receive your mail.
 - D. Telephone number at the business location.
 - E. If business is located in LA, list the parish where it is located
5.
 - A. B. C. Mailing Address – **ALL** tax returns, permits, and other related communications will be mailed to this address.
6.
 - A. The name of the person responsible for the sales tax return.
 - B. Telephone number of the person responsible for the sales tax return.
 - C. The fax number at the mailing address.
 - D. The e-mail address of the person responsible for the sales tax return.
 - E. The web address of the company.
 - F. Where the accounting records are kept.
7. Type of organization, mark only one.
 - A. Self-explanatory.
 - B. Self-explanatory.
 - C. Self-explanatory.
 - D. Self-explanatory.
 - E. Self-explanatory.
 - F. Indicate on line provided if parish, school district, or related entity such as hospital or library.
 - G. Non-profit generally must conform to Federal IRS regulations for determining a nonprofit organization. Indicate on line provided if organized for religious, scientific, humane, fraternal, or other purpose.
 - H. If not A through G, mark this box.
8. Self-explanatory.
9. Self-explanatory.
10. The person responsible for accepting notices on behalf of the legal entity that apply to due process requirements.
11.
 - A. Indicate date that first sales will be made from this location.
 - B. Indicate date the business started.
12.
 - A. Choose one
 - B. Describe the kind of business to be carried on at this location
13. Check the filing frequency you are requesting.
14. Self-explanatory.

Note: You must sign and date your application. If your application was prepared by someone else, he must also sign in the appropriate space. Mail the application to P.O. Drawer 2050, Lake Charles, LA 70602-2050.

§ 308. Termination or transfer of business Current through all 2001 Regular and Second Extraordinary Session Acts

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his business or stock of goods or quits the business; he shall make a final return and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the secretary showing that they have been paid, or a certificate

stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods fails to withhold purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assigns.

B. In the case of a dealer who has quit a business, and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that dealer shall be liable for any tax, interest, or penalty owed by the original business.