



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 Prime Contractors
Statutory Requirements Under R.S. 47:9 et.seq., R.S. 47:306(D), and R.S. 47:337.18(c)**

Permit Applicant:

All non-resident prime contractors who are applying for local building construction permits are required to present evidence to the local permitting office of registration with the following taxing authorities:

- Louisiana Department of Revenue (www.rev.state.la.us)
- Calcasieu Parish Sales Tax (www.calcasieusalestax.org)

This applies to any construction contract that exceeds three thousand dollars (\$3,000). While certification of contracts and the requirement of a surety bond are no longer applicable at the state level, the statutes still provide authority for taxing authorities to employ those same prerequisites to provide reasonable safeguards that tax obligations and responsibilities are adequately addressed.

Although registration with both state and local tax offices can be accomplished online, evidence of such registration may require a visit to these local offices. Registration packets forwarded or obtained at our offices will include forms for listing subcontractors and suppliers as has been standard protocol in Calcasieu. Surety bonds could be required for projects that exceed \$500,000, or where non-compliance with these guidelines has been documented in our files.

Calcasieu Parish School Board
Sales and Use Tax Department
2439 Sixth Street
Lake Charles, LA 70601
337-217-4280 ext. 3415

Louisiana Department of Revenue
Capital One Tower Suite 1550
One Lakeshore Drive
Lake Charles, LA 70601
337-491-2504

Sincerely,

Rufus R. Fruge, CTA, Director

RRF/sw

8/2011

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*



ADDENDUM

To Registration Application by Non Resident Contractors
(attach to or forward with registration application)

Name of Project:

Location Address:

City:

Contract Amount: \$

Contact Person:

Telephone:

Email Address:

Subcontractor/Supplier Listing: See attachment

Calcasieu Parish Sales Tax
Operations Division
(337) 217-4280 Ext. 3415

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

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Amount of Contract \$ _____

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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.