

CADDO-SHREVEPORT SALES & USE TAX COMMISSION

JULY 1, 2007

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 taxable where the services are done 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 certificate.
- Line 3. Cash discounts allowed and sales returns & allowances can be deducted provided it was reported as a taxable sale in a previous period. (The local jurisdictions do not allow a deduction for bad debts.)
- Line 4. The seller must keep sufficient records to support the delivery (delivery ticket, truck logs, bills of lading).
- Line 5. The sale of gasoline and motor fuel is exempt from local sales tax.
- Line 6. Sales directly to the United States Government, the State of Louisiana, political subdivisions of the state (municipalities, parishes, districts, school board, etc.) and their agencies, boards, commissions and instrumentalities are not subject to sales and use tax.
- Line 7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers
- Line 8-10 Other authorized deductions must be reported on these lines 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 the 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 16a,b. Manufacturing Exemption: Applicable only to the City of Shreveport (Column G). This special exclusion was enacted by the City of Shreveport with an effective date of July 1, 2007. The cost price, sales price, "gross proceeds", monthly lease or rental price of machinery and equipment used by a manufacturer, in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, which is for ultimate sale to another and not for internal use, at one or more fixed locations within the city, shall be reduced by seventy-five percent (75%) for the period beginning July 1, 2007 and ending on June 30, 2008, and one hundred percent (100%) for the period beginning July 1, 2008.
- Line 16c,d. Repairs Exemption: Applicable only to the City of Shreveport, Sales Tax District #1 of Caddo Parish and the Law Enforcement District of Caddo Parish. The above mentioned jurisdictions approved ordinances adopting the exemption provided for under La. R.S.47:337.10(f). The provision allows any political subdivision to exclude from "sales of services" for the purpose of levying sales and use taxes, charges for the furnishing of repairs to tangible personal property, when the repaired property is delivered to the customer in another state either by common carrier or the repair dealers' own

vehicle, however, as to aircraft, delivery may be by the best available means. For column A, multiply the amount of repairs shipped outside the State of La. by 3.1%, column B multiply the amount of repairs shipped outside of the State of La. by .35%, column G multiply the amount of repairs shipped outside the State of La. by 2.75% and all other columns, multiply the amount of repairs shipped outside the State of La. by 1.85%.

- Line 16e. Subtract line 16b and 16d from line 16.
- 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 1% 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. Self-explanatory
- Line 21. A penalty of 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 1st day of the month following the period covered and becomes delinquent if not transmitted on or before the 20th day of the month following the period covered. A penalty is calculated from the 1st day of the month in which the tax was due.
- Line 22. Interest at 1.167% (Per Month) for 2006, and 1.208%(Per Month) for 2007 must be calculated on the amount due, if delinquent, from the due date (1st) 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.

EXPLANATION OF COLUMNS

- Column A This column is used to report the taxable sales made (delivery taken) in Shreveport.
- Column B This column is used to report the taxable sales made (delivery taken) in Vivian.
- Column C This column is used to report the taxable sales made (delivery taken) in Oil City.
- Column D This column is used to report the taxable sales made (delivery taken) in Mooringsport.
- Column E This column is used to report the taxable sales made (delivery taken) in Greenwood.
- Column S This column is used to report the taxable sales made (delivery taken) in Rodessa.
- Column U This column is used to report taxable sales made (delivery taken) in Blanchard.
- Column V This column is used to report taxable sales made (delivery taken) in Ida.
- Column T This column is used to report the taxable sales made (delivery taken) outside a taxing municipality but in Caddo Parish.
- Column G This column is used to report taxable sales made (delivery taken) in the City of Shreveport and in Bossier parish. Contact Bossier City-Parish Tax Division for tax due their jurisdiction that is in addition to tax collected by this Commission.
- Column F-N This column is used to report taxable sales made (delivery taken) in the City of Bossier and in Caddo parish.

SALES AND USE TAX REPORT

USE PAPER CLIPS TO ATTACH REMITTANCE

To File and Pay Online

www.SalesTaxOnline.com

OFFICE USE ONLY

PLEASE ENTER YOUR CHECK NUMBER

ACCOUNT # _____

MONTH OF _____ **20** _____

OFFICE USE ONLY

State Tax I.D. # _____

Please indicate any changes below

Name and address of new owner _____

Date out of business or sold _____

*Contact the Bossier City-Parish Tax Division for information on the tax due their jurisdiction that is in addition to the tax collected by this Commission

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

| COMPUTATION OF SALES AND USE TAX | A | B | C | D | E | S | U | V | T | G | F - N |
|--|---|---|--|--|---|---|---|---|---|---|--|
| | Shreveport School Board Law Enforcement 4.60% | Vivian School Board Law Enforcement 3.85% | Oil City School Board S.T. District & Law Enf. 4.35% | Mooringsport School Board S.T. District & Law Enf. 4.35% | Greenwood School Board S.T. District & Law Enf. 4.35% | Rodessa School Board S.T. District & Law Enf. 4.35% | Blanchard School Board S.T. District & Law Enf. 4.35% | Ida School Board S.T. District & Law Enf. 4.35% | School Board S.T. District & Law Enf. 3.35% | Shreveport Only *(Bossier Parish) 2.75% | School Board Law Enf. *(City of Bossier) 1.85% |
| 13. Adjusted Gross Sales in Each Jurisdiction (Totals of all columns must equal LINE 12) | | | | | | | | | | | |
| 14. Purchases Subject to Use Tax in Each Jurisdiction | | | | | | | | | | | |
| 15. Total (Line 13 plus Line 14) | | | | | | | | | | | |
| 16. TAX DUE -Multiply Line 15 by % Shown (Each Column) | | | | | | | | | | | |
| 16a. Manufacturing and Equipment Exclusion - Column G only Certificate Required for exclusion due to restrictions | | | | | | | | | | | |
| 16b. Effective 07/01/07 (Line 16a. x 2.0625%) Effective 07/01/08 (Line 16a. x 2.75%) | | | | | | | | | | | |
| 16c. Repairs to tangible personal property shipped outside the State of Louisiana | | | | | | | | | | | |
| 16d. Exempt Rate Multiply Line 16c. Column A x 3.1% - Column B x 0.35% - Column G x 2.75% - All other Columns x 1.85% | | | | | | | | | | | |
| 16e. Net Tax due (Line 16 minus 16b and 16d) | | | | | | | | | | | |
| 17. Excess Tax Collected | | | | | | | | | | | |
| 18. TOTAL (Line 16e plus Line 17) | | | | | | | | | | | |
| 19. Vendor's Compensation (1% of Line 18) (allowed only when not delinquent) | | | | | | | | | | | |
| 20. Net Tax Due (Line 18 minus Line 19) | | | | | | | | | | | |
| 21. Penalty - 5% of tax for each 30 days of delinquency, not to exceed 25% (Multiply line 20 by applicable penalty rate) | | | | | | | | | | | |
| 22. Interest - 1.167% (per month) for 2006, 1.208% for 2007 Calculated from due date until paid (Multiply line 20 by rate) | | | | | | | | | | | |
| 23. Total Tax, Penalty & Interest Due | | | | | | | | | | | |
| 24. Tax Debt or Credit (Authorized memo must be attached) | | | | | | | | | | | |
| 25. Total Amount Due (Line 23 plus or minus Line 24) | | | | | | | | | | | |

This return DUE on the 1st day of month following period covered by this return, and becomes Delinquent if not transmitted on or before the 20th day. Dishonored Check Charge 1% of the check or \$20 whichever is greater

26. TOTAL REMITTANCE ATTACHED (Columns A, B, C, D, E, S, U, V, T, G, F-N)

AUTHORIZED SIGNATURE _____ DATE _____

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 true, correct and complete return.

Do Not use other taxpayer's return as this will result in improper credit. DO NOT ignore delinquent notices - Negligence penalties may be imposed

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| Audited By | Office Use Only |
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Checks Payable to: Caddo-Shreveport Sales and Use Tax Commission