

PARISH OF ST. BERNARD
SALES AND USE TAX DEPARTMENT
 P.O. Box 168
 Chalmette, Louisiana 70044
RETURN POSTAGE GUARANTEED
ADDRESS CORRECTION REQUESTED



_____	BULK RATE
_____	U.S. POSTAGE PAID
_____	CHALMETTE, LA 70043
_____	PERMIT NO. 11

ORIGINAL USE ONLY FOR MONTH AND YEAR INDICATED

WARNING: DO NOT use any other taxpayer's return as this will result in improper credit.

TO AVOID PENALTIES RETURN MUST BE TRANSMITTED ON OR BEFORE THE 20TH DAY FOLLOWING THE PERIOD COVERED

Make checks payable to:
JACK A. STEPHENS
 Sheriff and Tax Collector

Signature of owner officer or agent

Signature of preparer other than taxpayer

Date

SALES AND USE TAX DEPARTMENT
 (504) 271-2504
SALES AND USE TAX RETURN

MONTH _____ YEAR _____

1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY	\$	
2. LEASES, RENTALS, AND SERVICES		
3. COST OF TANGIBLE PERSONAL PROP. (Used, consumed, stored for, use, or consumption, in St. Bernard Parish)	\$	
4. TOTAL OF ITEMS 1, 2, AND 3	\$	
ALLOWABLE DEDUCTIONS		
5. A. SALES FOR RESALE	\$	
B. SALES OUTSIDE OF St. Bernard Parish		
C. SALES FOR FURTHER MANUFACTURE		
D. SALES TO THE UNITED STATES GOVERNMENT		
E. CASH DISCOUNTS, SALES RETURNS AND ALLOWANCES		
F. SALES IN INTERSTATE COMMERCE		
G. FERTILIZER, INSECTICIDES, FUNGICIDES, PESTICIDES, FEED AND SEED SOLD DIRECT TO FARMERS		
H. SALES OF GASOLINE (Special fuels if 20c road tax has been paid)		
I. ANY OTHER DEDUCTIONS AUTHORIZED BY LAW (Itemize)		
J. TOTAL ALLOWABLE DEDUCTIONS (Enter at item 6)	\$	
6. LESS ALLOWABLE DEDUCTIONS (Item 5A. through I.)		
7. AMOUNT TAXABLE (Item 4 minus item 6)	\$	
8. 5.00%	\$	
9. EXCESS TAX COLLECTED		
10. TOTAL (Item 8 plus item 9)	\$	
11. VENDOR'S COMPENSATION (1.50% of Line 10 - Deductible only when payment is not delinquent)		
12. AMOUNT TAX DUE (Item 10 minus item 11)	\$	
13. TAX DEBIT OR CREDIT (Authorized memo must be attached)	\$	
14. DELINQUENT PENALTY (5% of tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate)	\$	
15. INTEREST (15% per annum from due date until paid)	\$	
16. TOTAL TAX, PENALTY AND INTEREST DUE	\$	

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 the information relating to the matters required to be reported in the return of which he has any knowledge.

INSTRUCTIONS

In the event separate statements and/or schedules are required for the proper reporting of tax due, be sure your trade name, address and tax registration number appear on these enclosures.

Line 1. GROSS SALES: Enter total of all sales of goods and merchandise whether made in or outside of St. Bernard Parish, as well as the gross proceeds from rentals or leases of movable property, such as books, machinery, equipment, etc., as distinguished from real estate. Include also on this line the proceeds from the following services: (1) The sale of admissions to places of amusement, clubs, or other considerations of the privilege of access to clubs or the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities; (2) The furnishing of storage or parking privileges by hotels or parking lots; (3) The furnishing of printing or engraving, lithographic, multi-line, blueprinting, photo-copying or other similar services of reproducing written or graphic matter; (4) The furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning or renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, furniture and rugs; (5) The furnishing of cold storage space and the furnishing of the services of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities; (6) The furnishing of repairs to tangible personal property, including by way of illustration, and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances, and equipment, watches, jewelry, refrigerators, radios, shoes and office equipment and appliances.

Line 3. COST OF TANGIBLE PERSONAL PROPERTY USED OR CONSUMED: Enter on this line the purchase price (including transportation costs) of goods and merchandise and equipment used or consumed in your business upon which St. Bernard Parish Sales Tax has not been paid. Goods and merchandise purchased for resale and subsequently taken from stock and used or consumed by you rather than resold should be included.

Line 5. A. SALES FOR RESALE AND FOR FURTHER PROCESSING: Enter here all sales made to registered dealers who have a Sales Tax registration Number. Sales made to such accounts should be substantiated by a Blanket Certificate of Exemption, signed by the purchaser, bearing his Parish Registration Number, and kept in your files, and shall include only merchandise sold in the regular order of the purchaser's business.

Line 5. C. SALES TO THE U.S. GOVERNMENT AND STATE OF LOUISIANA: Enter on this line only sales made directly to and paid for by the United States Government or the State of Louisiana. Sales to contractors and sub-contractors doing work for the United States Government or the State of Louisiana are taxable sales, and deductions for such sales will be disallowed.

Line 5. D. CASH DISCOUNTS, CREDIT ALLOWED ON RETURNED MERCHANDISE: Enter on this line the amount of bona fide cash discounts actually taken by your customer, enter also on this line the sales price, excluding tax, of returned merchandise in which the full sales price, excluding tax, has been refunded. Do not deduct from gross sales unpaid amounts on repossessed merchandise. Further, when repossessed merchandise is subsequently resold, such sales are taxable and should be included on line 1.

Line 5. E. SALES IN INTERSTATE AND FOREIGN COMMERCE: Enter on this line the total of sales made in bona fide interstate or foreign commerce. In order to qualify as an exempt transaction, delivery must be made into another state or country or to a common carrier for such purposes.

Line 5. H. OTHER DEDUCTIONS: Enter on this line any allowable deductions for which space is not specifically provided for elsewhere on form. An itemized list of these deductions should accompany this report.

Line 9. EXCESS TAX COLLECTED: Enter here the amount of tax in excess of 4.5%.

Line 11. VENDOR'S COMPENSATION: Enter 1.50% of Line 12, provided payment is made between the 1st and 20th day, inclusive, of the month following the month covered by this return. Disallowed on delinquent returns.

Line 14. Penalty 5% PER MONTH NOT TO EXCEED 25%: Enter here 5% of line 12 for each 30 days on the first day of the month following the month for which the return is filed. For example, a return for the month of January would be subject to 5% penalty on or after the 1st day of February - 10% Penalty on or after the 1st day of March, etc., not to exceed 25%.

Line 15. INTEREST .0125% PER MONTH: Enter here the interest due computed on the amount shown on line 12 at its rate of .0125% per month or fraction thereof, until paid beginning with the 1st day of the month for which the return is filed.

Line 16. TOTAL TAX, PENALTY, INTEREST DUE AND PAYABLE: Enter here the total of lines 14 plus line 15. Please send remittance in the form of a Cashier's Check, Certified Check, Personal Check or Money Order. Please DO NOT SEND CASH through the mail.