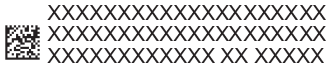


LAFAYETTE PARISH SCHOOL BOARD
 SALES TAX DIVISION
 PO BOX 52706
 LAFAYETTE, LA 70505-2706



000001

T1 P1



INSTRUCTIONS TO COMPLETE TAX RETURN		
Jurisdiction	COLUMN	Local Rate
City of Lafayette and School Board	1	4%
* I - 10 @ MM 101 - EDD* City of Lafayette and School Board	2	NA
** I - 10 @ MM 103 - EDD** City of Lafayette and School Board	3	5%
City of Broussard and School Board	4	4.5%
City of Broussard and (IN) St. Martin Parish	5	2.5%
City of Carencro and School Board	6	4%
*** I - 49 - EDD *** City of Carencro and School Board	7	5%
Town of Duson and School Board	8	4%
Town of Duson and (IN) Acadia Parish	9	2%
City of Scott and School Board	10	4%
**** Apollo - EDD **** City of Scott and School Board	11	5%
# Destination Point - EDD # City of Scott and School Board	12	5%
Town of Youngsville and School Board	13	5.5%
(Unincorporated Area) Parish of Lafayette Sheriff (Law Enforcement) Dist. and School Board	14	4%

- (Line 1) List Gross Sales of tangible personal property, lease, rentals & services (including labor) as reported to the State of Louisiana. **DO NOT** include sales taxes collected in your gross sales amount.
 - (Line 2) Deduction of sales for resale. You must obtain both a state and parish resale exemption certificate from your customer. This total must be included on **line 1** of the sales tax report.
 - (Line 3) Cash discounts, sales returns, & allowances. The gross amount of the sales must be included on **line 1** of the sales tax report.
 - (Line 4) Sales delivered or shipped outside of Lafayette Parish. This amount must be included on **line 1** of the sales tax report.
 - (Line 5) Sales of gasoline & motor fuels. This amount must be included on **line 1** of the sales tax report.
 - (Line 6) Sales to U.S. Government & State of Louisiana. This amount must be included on **line 1** of the sales tax report.
 - (Line 7) Sales of food paid with (USDA) stamps or WIC vouchers. This amount must be included on **line 1** of the tax report.
 - (Line 8) Other deductions authorized by law. Please provide a brief explanation on **lines 9 & 10** for other deductions not noted above.
 - (Line 11) Total allowable deductions. Add all deductions on **lines 2** through **10**.
 - (Line 12) Adjusted gross sales. Subtract **line 11** from **line 1**. This total will yield the taxable sales for the proper jurisdiction(s).
 - (Line 13) Adjusted gross sales in each jurisdiction. This amount is taken from **line 12**. Make sure the taxable sales for each jurisdiction are placed in the proper column(s). Total of columns **1** through **15** must equal **line 12**.
 - (Line 14) Purchases subject to use tax. These are purchases that are not resold or used in a taxable service. These are items purchased for the company's own use. If a vendor does not charge your company any local sales tax, you must place the cost of the items on **line 14**. Retain a list of invoices where use tax is paid.
 - (Line 15) Total of taxable sales on **line 13** and purchases subject to use tax on **line 14**.
 - (Line 16) Tax due: Multiply the amount on **line 15** by the tax rate(s) shown in the proper column(s).
 - (Line 16a) Sales of food for preparation in the home & prescription drugs (R.S. 47:305). The amount cannot exceed total on **line 13**.
 - (Line 16b) This is the exempt rate which is shown for the proper column(s).
 - (Line 16c) This total is calculated by using the total sales of food for preparation in the home & prescription drugs. Multiply the figure from **line 16a** by the exempt rate from **line 16b**.
 - (Line 16d) Net tax due. This is the amount of tax shown on **line 16** less the deductible amount on **line 16c**.
 - (Line 20) Net tax due. This is the tax due after subtracting vendor's compensation on **line 19a** from **line 18**.
 - (Line 21) Delinquent penalty: 5% of tax per month not to exceed 25%. Multiply the penalty percentage by the total tax due on **line 18**.
 - (Line 22) Interest: 1% per month until taxes are paid. Multiply the interest percentage by the total tax due on **line 18**.
 - (Line 23) Total tax, penalty, and interest due. Add the figures from **lines 20** through **22**.
 - (Line 24) Tax debit or <credit>. A copy of the authorized memo **MUST** be attached to the report.
 - (Line 25) Total amount due: This is the total on **lines 23** and **line 24**.
- TOTAL OF COLUMNS (1 thru 14):** (Add all figures on **line 25** shown in each column(s) where taxes are due.)