Office Location:

Old Federal Building
201 North Vienna Street
Phone: 318-251-8624

LINCOLN PARISH SALES and USE TAX COMMISSION

P.O. Box 863
Ruston, LA 71273-0863

SALES AND USE TAX REPORT

MONTH: _____

1. Gross sales of Tangible Personal Property, Leases, Rentals and Services as Reported to the State of Louisiana	1.	
ALLOWABLE DEDUCTIONS		
2. Sales for Resale or Further Processing (Certificate on File)		
3. Cash Discounts, Sales Returns & Allowances		
4. Sales Delivered or Shipped Outside this Jurisdiction (Does not apply to Repairs)		
5. Sales of Gasoline or Motor Fuels		
6. Sales to the U.S. Govt., the State of LA, its Political Subdivisions and Agencies		
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers		
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)		
8.		
9.		
10.		
11. Total Allowable Deductions (Line 2 thru 10)	11.	
12. Adjusted Gross Sales (Line 1 MINUS Line 11)		

Computation of Sales and Use Tax COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS	**TOTAL LOCAL RATE →**	A. 2.75%		B. 4.50%		C. 4.75%		D. 3.75%		E. 4%	
	MUNICIPALITY TAX →			City of Ruston		City of Grambling		City of Dubach		Village of Choudrant	
	PARISH WIDE TAX →	Police Jury		Police Jury		Police Jury		Police Jury		Police Jury	
	PARISH WIDE TAX →	School Board		School Board		School Board		School Board		School Board	
13. Adjusted Gross Sales in Each Jurisdiction (Total of Columns Must Equal Line 12)	13.										
14. Purchases Subject to Use Tax In Each Jurisdiction	14.										
15. TOTAL (Line 13 Plus Line 14)											
16. Tax Due – Multiply Line 15 by % Shown in Column	16.										
17. Excess Tax Collected	17.										
18. TOTAL (Line 16 Plus Line 17)											
19. Vendors Compensation 2% of Line 18 (Deductible Only When Payment is not Delinquent)	19.										
20. Net Tax Due (Line 18 Minus Line 19)											
21. Delinquent Penalty (5% of tax on date the return becomes delinquent, with an additional 5% for each subsequent 30 day period, not to exceed 25%)	21.										
22. Interest Due: (.0411% daily rate per day from the first day of the month in which tax is due until paid)	22.										
23. Total Tax, Penalty and Interest Due (Line 20 Plus Lines 21 & 22)											
24. Tax Debit or Credit (Authorized Memo MUST be Attached)	24.										
25. TOTAL AMOUNT DUE (Line 23 Plus or Minus Line 24)	25.										

Date Business Discontinued	Date Business Sold	Name of Purchaser
Business Location Change	Mailing Address Change	Change in Name of Business

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

This return DUE on the 1st day of the month following the period covered by this return, and becomes DELINQUENT if not transmitted on or before the 20th day.
Remittances Payable to **LINCOLN PARISH SALES and USE TAX COMMISSION**

AUDITED BY

TOTAL OF COLUMNS A + B + C + D + E **LINE 26.**

DISHONORED CHECK CHARGE **1% OF THE CHECK OR $30** **WHICHEVER IS GREATER**

TOTAL REMITTED

$

SIGNATURE OF INDIVIDUAL OR AGENT _____ DATE _____ STATE TAX I.D. # _____