

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	n/a
** 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	5%
*** I – 49 – EDD *** City of Carencro and School Board	7	6%
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	5.50%
(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 17)** Excess tax collected. Any excess local tax collected must be remitted on this line.
- (Line 18)** Total. This is the total tax added from **line 16d** and **line 17**.
- (Line 19)** Vendor's compensation rates. This is the rate to deduct ONLY when tax reports are not delinquent.
- (Line 19a)** Vendor's compensation: Multiply the tax on **line 18** by the vendor's compensation rate on **line 19**.
- (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 is 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).