

## INSTRUCTIONS FOR FILLING OUT A TAX RETURN

1. This is the total of all sales of tangible personal property, leases and rentals, and services as reported to the State of Louisiana.
2. This is the amount of sales that your company made to retailers for resale or manufactures for further processing. A valid exemption certificate must be provided and on file to make the sale exempt and claim this deduction.
3. This is the amount of sales that were returned for credit or cash discounts that were allowed.
4. This is the total of all sales that were delivered or shipped outside this jurisdiction. For example, if you have a customer in Jefferson Parish you would put the sales subtotal on this line so these sales are not included in the sales amount for St. Charles Parish.
5. This is the total of gasoline or motor fuels sold.
6. This is the total of sales made to governmental entities such as the St. Charles Parish School Board or Parish. A valid exemption certificate must be on file.
7. This is the total of food stamps and W.I.C. sales.
8. Direct Pay Permit Sales-Companies with purchases of a certain amount can apply and be issued a direct pay certificate which gives the company the authority to self assess and pay their taxes directly to the taxing jurisdiction. They self assess taxes on purchases of tangible personal property, leases and rentals, and repairs of tangible personal property done in their domiciled parish. The direct pay holders are Monsanto, Dow (Union Carbide), Occidental, Entergy, Shell, Motiva, Valero, Air Products & Chemicals, Diamond Green Diesel, and Equilon Enterprises. A valid direct pay certificate must be on file.
9. This is where you can put the subtotal of other deductions authorized by law. Examples include purchases made at a local vendor, like Wal-Mart or Winn-Dixie for food items that will be cooked at your restaurant and sold to your customer. The exemption can only be given for items purchased in St. Charles Parish where St. Charles Parish tax was paid. A deduction will be disallowed for purchases made in other parishes, for example at Sam's Club in Jefferson Parish, because St. Charles Parish cannot allow a deduction for taxes that were never remitted to St. Charles Parish by the Jefferson vendor.
10. This is where you can put the subtotal of other deductions authorized by law. Another example is outbound freight or delivery charges if those were included in your gross sales amount on line 1.
11. This is the total of all deductions listed on lines 2 through 10.
12. Subtract line 11 from line 1 to get the Adjusted Gross Sales for St. Charles Parish.
13. Blank.
14. This line is where you put your subtotal of purchases subject to use tax. Use tax is due on items that your company purchases that are not being resold and the vendor did not charge you the 5% parish tax. (Purchases subject to use tax are those made to run your business or purchases that are imported into St. Charles Parish to be used on projects/jobs). It is good practice to review all purchase invoices and calculate the rate of tax charged. If the full 5% local tax was not paid on the purchase, calculate the difference and the tax due amounts.
15. This is the total of line 12 plus line 14.

16. This is the amount of tax due (line 15 multiplied by 5% - St. Charles Parish tax rate).
17. This line is for any excess tax collected. This could occur if your register was set up for a rate higher than 5%.
18. This is the total of line 16 plus line 17.
19. Vendor's compensation is no longer an option at the local level (line 19).
20. This is the net tax due (line 18).
21. If your taxes are not postmarked by the 20th of the month due, a 5% delinquent penalty needs to be added for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate.
22. 1% interest is due on all tax remittances received after the 20th deadline. (12% per annum from due date until paid). Please note that taxes are due by the 1st of the month. The return is due on the 1st day of the month following the period covered by the return and becomes DELINQUENT on the 21st day. Exceptions to that are if the 20th falls on a weekend or holiday.
23. This is the total of tax, penalty, and interest due (lines 20, 21, and 22).
24. If your account has a debit memo or credit memo, you can add or deduct the amount on this line and submit the authorized memo that was issued by our office.
25. This is the total amount due (line 23 plus or minus line 24).
26. This is the total remitted with the tax return.
27. This is the total amount of purchases of Manufacturing Machinery and Equipment (MM&E) exempt from state tax.
28. This is the total sales of Prescription Drugs and Pharmaceutical Devices exempt from state tax.

PLEASE MAKE SURE YOU DATE, SIGN, MAIL BY THE 20TH OF THE MONTH DUE AND VERIFY YOUR COMPANY NAME AND ACCOUNT NUMBER IS ON THE FORM ALONG WITH THE CORRECT REPORTING PERIOD.