

OCCUPATIONAL LICENSE TAX APPLICATION

(The tax is due January 1 for existing businesses, and is delinquent after the last day of February.)

1. Date of Return ____/____/____ (MONTH, DAY, YEAR)
2. ☐ New Business ☐ Renewal--PROVIDE PRIOR YEAR'S LICENSE NUMBER: _____
3. FEDERAL EMPLOYER ID NUMBER: _____
4. LA SALES TAX NUMBER: _____
5. LOCAL SALES TAX NUMBER: _____
6A. TAXPAYER NAME _____ B. TELEPHONE NUMBER _____

C. TRADE NAME _____

D. MAILING ADDRESS, CITY, STATE, ZIP CODE _____

E. PHYSICAL LOCATION, STREET ADDRESS, CITY, STATE, ZIP CODE _____

7. Location of Accounting Records: ☐ d ☐ e

8. Type of Business: ☐ Individual ☐ Partnership ☐ Corporation
☐ Governmental ☐ Non-profit ☐ Other (specify) _____

9. Provide information on owner(s) below. If corporation or partnership, provide information for officers or partners. For corporation, provide state of incorporation:

NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER
NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER
NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER

10. Name and address of agent for service of process _____

11. Nature of Business-description of sales or activity. _____

I affirm that the information given on this application and the attached schedules is true and correct.

12. SIGNATURE OF APPLICANT _____ TITLE _____

SIGNATURE OF PREPARER IF DIFFERENT FROM ABOVE _____

SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS

NEW BUSINESS

13. CHECK ONE:

- ☐ STARTED NEW BUSINESS ON _____ (DATE)
☐ PURCHASED EXISTING BUSINESS—NAME OF PREVIOUS OWNER _____
☐ OTHER (SPECIFY) _____

14. CHECK ONE BOX BELOW AND FOLLOW INSTRUCTIONS TO CALCULATE TAXABLE GROSS RECEIPTS:

BUSINESS OPENED THIS CALENDAR YEAR

LESS THAN 30 DAYS

☐ BETWEEN DECEMBER 2 AND DECEMBER 31;

TOTAL GROSS RECEIPTS FOR PERIOD OF OPERATION: _____

☐ PRIOR TO DECEMBER 2; PAY MINIMUM TAX; CALCULATE REMAINDER DUE

AFTER FIRST 30 DAYS OF OPERATION USING METHOD IMMEDIATELY BELOW.

☐ MORE THAN 30 DAYS;

A. GROSS RECEIPTS FOR FIRST 30 DAYS: _____

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

D. NUMBER OF MONTHS IN OPERATION: _____

E. D TIMES C EQUALS ESTIMATED TAXABLE GROSS OF: _____

BUSINESS OPENED DURING THE PREVIOUS CALENDAR YEAR

A. GROSS RECEIPTS: _____

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

D. NO. OF DAYS OPERATION: _____

E. C/D EQUALS AVERAGE GROSS RECEIPTS: _____

F. 365 TIMES E EQUALS ESTIMATED TAXABLE GROSS OF: _____

EXISTING BUSINESS

15. A. GROSS SALES/RECEIPTS: _____

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

RETAIL DEALERS OF GASOLINE AND MOTOR FUELS

16. A. GROSS SALES/RECEIPTS: _____

(DO NOT INCLUDE SALES OF MOTOR FUELS)

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

D. TAX DUE FROM TABLE 1 _____

E. GALLONS OF GASOLINE & MOTOR FUELS SOLD _____

F. TAX DUE ON LINE E FROM TABLE 1.1 _____

G. TOTAL TAX DUE LINE D PLUS LINE F _____

H. MAXIMUM TAX DUE _____

6,200.00

I. ENTER THE LESSER OF LINE G or LINE H _____

17. CLASS: ☐ RETAIL ☐ WHOLESALE ☐ COMMISSION ☐ PUBLIC UTILITIES ☐ LENDING
☐ OTHER

18. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:

(FOR OTHERS, PROFESSIONALS, OR PHARMACIES MULTIPLY TAXABLE RECEIPTS BY .1%) _____

19. FLAT FEES:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
TOTAL FOR FLAT FEES			

20. AMOUNT OF TAX DUE (TOTAL OF LINES 18 AND 19) _____

21. INTEREST (1¼% PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL
UNTIL TAX IS PAID): _____

22. PENALTY (5% OF THE TAX DUE FOR EACH THIRTY DAYS, OR FRACTION
THEREOF, FROM THE DUE DATE UNTIL THE RETURN IS FILED, BUT IS LIMITED
TO A TOTAL OF 25%): _____

23. TOTAL AMOUNT DUE _____

*DEDUCTIONS ARE ALLOWABLE FOR THESE BUSINESSES: SERVICE STATIONS, INTERSTATE SALES OF STOCKS
& BONDS, AND UNDERTAKERS.

APPLICATION INSTRUCTIONS

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this return and the issuance of the applicable receipts and licenses.

WHO MUST FILE

Each person pursuing any trade, profession, vocation, calling or business should complete this form for each municipality or parish in which he maintains a business location.

Each person is required to keep reasonable records. Separate records are required for each place of business.

This booklet is intended to present summary information concerning tax liabilities and filing requirements. For legal clarification refer to Chapter 3 of Title 47 of the Louisiana Revised Statutes of 1950.

LINE INSTRUCTIONS

1. Fill in month, day and year of application.
2. Indicate whether the business is new (began operation or was purchased in the previous calendar year) or is an existing business applying for a renewal. For existing businesses, provide the license number you were issued last year when you paid occupational license tax.
3. Provide requested numbers or check the box marked "none" if you have none.
4. See instructions for number 3.
5. See instructions for number 3.
6. Provide the indicated information for the taxpayer/business.
7. Indicate whether the accounting records for the taxpayer/business are located at the address listed in item D., the same location as the mailing address of the taxpayer/business or the address listed in item E., the physical location of the business.
8. Indicate the type of business by checking one of the 6 boxes provided.
9. Provide all information requested on business owners. If the business has a single owner, provide information on that owner here.
10. Provide the name and address of your agent or attorney who would be served if a suit or charges were filed.
11. Describe the kind of business to be carried on at this location. Please provide detail, such as:
Retail, women's clothing; Wholesale, restaurant supplies; Construction, home building, general contractor; Lending, mortgage loans; Commission, real estate agent, etc. If uncertain of category, describe the business in detail.
12. The taxpayer or preparer must sign the application.

13. Check the appropriate box and provide the requested information for either new businesses. If this application is for an existing business, i.e. one in operation for the entire prior calendar year, skip to number 15.
14. Calculation of taxable gross receipts differs depending on the length of time business has been in operation.

For a business in operation less than 30 days immediately prior to the end of the calendar year (opened between December 2nd and December 31st), the total gross receipts or sales is the taxable gross.

Businesses in operation for a period of less than thirty days commencing prior to December 2nd initially pay the minimum tax if prior to July 1st. If opened on July 1st or thereafter, one-half the minimum tax is due initially. After the first 30 days of operation, the business should calculate the remainder of the tax due as detailed for businesses in operation more than 30 days.

Taxable receipts for businesses in operation more than 30 days are calculated by multiplying the gross receipts for the first 30 days of operation, minus applicable deductions (which only apply to a few businesses, as listed in the footnote on Schedule A), by the number of months (a part of a month should count as an entire month) in operation.

For businesses opened during the prior calendar year, the taxable receipts are calculated by dividing the gross receipts for the entire period of operation during the calendar year, minus applicable deductions, by the total number of days in operation during the calendar year. The result of this division is then multiplied by 365 to get the taxable receipts.

15. For existing businesses, the gross receipts for the prior calendar year, minus applicable deductions, are the taxable receipts.

The taxable receipts, once calculated as instructed for the box checked to indicate the length of time in operation, should be recorded in the blank on the right of the form.

16. For Retailer Dealers of Gasoline and Motor Fuels.

The tax is computed based on the amount of gallons of gasoline or motor fuels sold using the table in R.S. 47:354.1 and the amount of gross sales of merchandise, services and rentals using the table in R.S. 47:354. The maximum sum of the tax using the two tables shall not exceed \$6,200.

17. Indicate the class of business which constitutes the major portion of the gross receipts, fees, or commissions earned.
18. Using the appropriate table for the class checked, calculate the tax due. For businesses not falling within the five classes listed, such as professionals or pharmacy, multiply the taxable receipts by one-tenth of one percent (0.1%). Be aware of the following maximum tax limits: retail motor vehicle and boat dealers-\$800.00; wholesale motor vehicle and boat dealers-\$250.00; contractors-\$750.00; hotels/motels \$2 per room, plus a separate license for any retail sales; nursing homes-\$2.00 per room, plus a retail tax based on 1/3 of the taxable gross receipts; real estate broker-\$2,200.00; retail building materials dealers-taxed under wholesale schedule-\$6,200.00.

19. For those items subject to a flat fee, list total items by type, and calculate the tax due. For example:

Item	Number	Fee	Total for Item
Pool Tables	5	\$20	\$100
Video Games	7	\$50	\$350
		Total	\$450

20. Add the tax due plus any flat fees.
21. Calculate interest due for delinquent taxes paid after the last day of February.
22. Calculate the penalty for delinquent taxes.
23. List total amount due. Remit this amount with the completed application to your tax collector.

Sample

Occupational License

Sales Tax Account Number

Sample

FOR OCCUPATIONAL LICENSE

Please Circle

Do You Sell Food?

Yes

No

If Yes, please attach a copy of your Board of Health Permit to Operate.

Do You Sell Gasoline or Motor Fuels?

Yes

No

Will Your Business have Video Poker/Amusement Devices?

Yes

No

If Yes, Who own machines? _____

Date Business Opened: _____

Please Check Only One (1) of the Boxes Below:

☐

Started New Business-Less Than 30 Days-This Calendar Year

Business opened on or prior to June 30 of current year....\$50.00

Business opened on or after July 1 of current year.....\$25.00

☐

Business Opened More Than 30 Days

(A)Gross Receipts for First 30 Days _____

(B)Number of Months to Operate this Year _____

(C)(A) Times (B) Equal Estimated Taxable Gross _____

☐

Business Opened During the Previous Calendar Year

(A)Gross Receipts _____

(B)Number of Days in Operate _____

(C)(A) Divided by (B) Equal Average Daily Receipts _____

(D)365 Times (C) Equals Estimated Taxable Gross _____

☐

Business Opened Entire Previous Year

Enter Gross Income _____

For Office Use Only

Type: _____ Notes: _____

Indicate municipality/area of business location. Please check one.

___ 01 _____

___ 04 _____

___ 02 _____

___ 05 _____

___ 03 _____

___ 06 _____

MAKE CHECKS PAYABLE TO:

MAILING ADDRESS: