

## FAQs

### Overview

The State and Local Combined Return on Parish E-File (PEF) will allow you to file your State and all parish sales and use tax returns and remittances in a single return.

If you already have your parish and state authority information for each location on Parish E-File, you must align your filing frequencies, to file the new Combined Return. All account registration information will be carried over when filing the combined return. Remember, each of your physical locations must have an account for each jurisdiction in which it makes sales.

While using the Parish E-File platform is not mandatory, for some parishes, it may be the only way to send an electronic return. For those parishes, the alternative to this platform would be to submit a paper return. Other state or parish electronic return and remittance platforms are not being changed with this new Parish E-File return.

When utilizing the Parish E-File platform, you must submit the sales and use tax data for the state and all parishes in which you do business. You cannot use Parish E-File for some of your parish filings and use another method for others for the **same filing period and business location**.

For purposes of the new Combined State and Local Return, you are not required to re-register or get new account numbers for the various parishes or the State that you currently file with. The Combined State and Local Return will require reporting sales per location, as is required by State law. You must have the State and at least one Parish Sales and Use Tax set up in order to file a combined sales and use tax return. You will not be allowed to submit a state filing without submitting at least 1 parish filing. You will not be able to file a parish return without entering the State sales and purchase data.

The Combined State and Local Return is not available for selection until the “Go Live” date. You will not be able to see the return before then. A draft is available on the LULSTB website here [Parish E-File Online Sales Tax Filing Information – Louisiana Uniform Local Sales Tax Board](#).

After “Go Live”, you will only be able to file a single or multi-jurisdictional return on the Parish E-File Portal for periods prior to the beginning period of the combined return. You will be able to amend returns that were previously filed on PEF using the same form type that was used to file the original return.

After “Go Live”, the only returns that will be available for new filings will be the State and Local Combined, the State Sales Tax Return for Consolidated Filers, the Hotel/Motel, Occupational License Tax, and Occupancy Tax Returns for some parishes that have them currently available in Parish E-File.

Your current Parish E-File website will be how you access the new return. The Parish E-File website address is <https://parishe-file.revenue.louisiana.gov>.

Since the November 1, 2025, “go live” date was postponed, Taxpayers are asked to continue to use the Single Parish Returns or the Multi-Jurisdictional Return to make their local returns and remittances on Parish e-File.

### **State Authority Number**

**Do I have to add my State Authority Number?** Yes. Your State Authority Account Number is your state sales and use tax account number. Your State information (for each unique physical location) must be added to your unique account location in Parish E-File as another jurisdiction. The State number is the first 10 digits of the State account number; entered without dashes. (If you are a consolidated filer with the State, see additional instructions below.)

A list of filing jurisdictions can be found by logging into Parish E-File, (in the blue bar) select “My Returns”, then from the drop-down menu, “Return Setup”. If there are any Sales Tax account numbers that need to be added, they can be added at the top of this page. The Return Information Table will be in the middle of the page. Here you can see and edit account numbers for each jurisdiction.

**What if I don't want to file my State return on Parish E-File?** If you choose not to file your state return on Parish E-File, you must still enter your State Authority Number on Parish E-File and align your filing frequencies for each jurisdiction and physical location.

If you choose not to send your state return information to the State via the Parish E-File Portal, from the “File Return” page, click the radio button that says, “I have or I will file my state return using a different method and/or platform”. By selecting this option, your State return will not be submitted through Parish E-File and you will have to use a different method.

If you do not check the box, then the State return will be sent to the Louisiana Department of Revenue for processing.

Either way, you MUST still include your state data to make your parish filing.

### **State of Louisiana Consolidated Filers**

Under certain circumstances, the State of Louisiana allows for consolidated filing of sales for multiple Louisiana locations of a business entity, in one return. These filers have been approved through the Louisiana Department of Revenue and are assigned a State master number and individual State account numbers for each location. The location account numbers typically begin with a “B” followed by 11 numeric digits. They are required to report their sales from each location included in the consolidate filing as a separate line item on the State Schedule B. These “B” account

numbers must be added to each location in Parish E-File under “Return Setup”. The sales reported to the state for each of those locations will also be reported on the combined return for each location. You may file the State Consolidated Return in Parish E-File also, using the State master number. This will need to have its’ own Parish E-File Master Location ID, by adding it as a separate location under your user account. It is a single State Sales tax return, and it includes the State Schedule B.

### State Consolidated Filers in Parish E-File – **Set up and Filing Steps**

Return Setup page (add)

La Dept of Revenue Sales and Use Tax

Select the location you have set up in Parish E-File for filing the consolidated State return

State master number 0000000001

File Return page

LA Dept of Revenue Sales and Use Tax, next

#### **Complete the State return for the consolidated filing**

Return Setup page (add)

La Dept of Revenue Sales and Use Tax

Select “Location”

State location number B00000000001

File Return page

Current Filing Period

**Check the box**  *If you file a state sales tax consolidated filer return (using schedule B), or you will or have already filed your state sales tax return separately, check this box to exclude it from this submission.*

Louisiana Combined State and Local Return

Select “Location”, next

Complete the Combined State and Local Sales Tax Return

### **Filing Frequency**

**Why do we have to change our filing frequencies?** The State and Local Combined Return is a single, balanced report. Accordingly, you must report sales, purchases, and exemptions for each jurisdiction and the reporting period must be the same.

**What filing frequencies are available for the Combined Return?** Monthly or quarterly.

**Which filing frequency should I choose?** The filing frequency used for the Combined Return must be the one that has the most frequent reporting requirement of the jurisdictions in which the business location is required to file.

Your list of filing jurisdictions can be found by logging into Parish E-File, (in the blue bar) select “My Returns”, then from the drop-down menu, “Return Setup”. The Return Information Table will be in the middle of the page. From there, you can see and may edit your jurisdictions.

**Do I have to contact the jurisdictions to change my filing frequency?** Yes, you should contact the jurisdiction to inform them of the need to change the filing frequency. You must also change the filing frequencies for each jurisdiction that does not match the most frequent status in the Parish E-File portal. You may receive an “error” message directing you to contact a jurisdiction for additional assistance. If you receive an error message, contact numbers for the parish sales tax collectors can be found at [www.lataonline.org](http://www.lataonline.org). Under Taxpayer Quick Links, the “Parish Map” allows you to access each parish's sales tax office by clicking on the Parish.

To change the filing frequency for the State, send an email to: [account.maintenance@la.gov](mailto:account.maintenance@la.gov).

### **Catch up Filing Period**

If you have been an Occasional, semi-annual, or Annual filer, you must file a December return with each authority to report all activity from January through December, 2025. Even if you have had no activity from January through December, you will still need to file that zero return.

### **Parish E-File Master Location Number**

A Master Location Number is assigned within Parish E-File for each physical location of a business entity. If you are new to Louisiana, you must apply for account numbers with the State of Louisiana and each Local taxing authority based on your physical location and the parishes that you deliver into. Once the account numbers have been assigned, you will be able to log into Parish E-File, add each of those accounts under “Return Setup” and report all of those sales under one Combined Sales Tax Return. If you already have account numbers, you may add them in Parish E-File at any time. The Master Location will help you identify each location of your business entity for those that have multiple physical locations in the state, and is located under “Return Setup”, “Return Information Table”. The combined return will be available for each physical location of your business entity.

### **Document Upload Functionality**

The Application for an Authority Account Number is being enhanced. The updated version will go live at the same time as the Combined return. As part of the enhancement, an information upload function has been added to that registration process. Any documentation that could assist a tax administrators’ office in facilitating the registration of your business will be able to be uploaded during the registration process. Examples could be a Power of Attorney, Articles of Incorporation, etc. *For Combined return file import information, please see “Import Information”.*

## **Zero Returns**

For each jurisdiction that is included on your return, a filing will be made, even if it is a “Zero Return”. If you choose to suppress the state filing, you must file the state return separately.

## **New Jurisdictions**

Your list of filing jurisdictions can be found by logging into Parish E-File, (in the blue bar) select “My Returns”, then from the drop-down menu, “Return Setup”, Return Information Table”. If you need to add a new jurisdiction to your return, select it and enter your account number for the parish jurisdiction or the LA Dept. of Revenue Sales and Use, as needed.

If you do not have an account number for that jurisdiction, you may apply for one and file one return with the “applied for” as the account number. The jurisdiction will send you information regarding your assigned account number. Once received, log into Parish E-File and add that number under the Return information Table.

## **Return File Import**

In Parish E-File, under “Create Return”, “Import Return”, you may upload return files to facilitate filing as an alternative to manual data entry. Once imported, you will need to navigate to the return you have imported, review, and “file”. To complete the return filing process. There are instructions available here and on our website for the Combined return import. There will also be return import templates available for the combined return, along with a feature to “Create Import for combined return”. Instructions for prior periods will remain available as well.

## **Payments**

Payments will continue to function as they currently do in Parish E-File on the Multi-Jurisdictional Return. Payments must be from a single payment source for the State and Local Combined Return.

## **Vendor’s Compensation**

Vendor’s compensation will continue to be provided at the jurisdiction’s rate for on-time filing and payments.

## **Support and Questions**

For additional information and documentation, please visit our website here [Parish E-File OnlineSales Tax Filing Information – Louisiana Uniform Local Sales Tax Board](#). For further support and questions, you may contact the Louisiana Uniform Local Sales Tax Board at (225) 445-8258. You may also contact the Webmaster with Neumo at (877) 693-4435.

## **Cameron Parish**

If you have sales in Cameron Parish, you must report those sales on the combined return as Sales in Cameron Parish Domicile Code 1200. When you add Cameron as a jurisdiction under Return Setup, the account number will state “Not Applicable”. The “Not Applicable” account number will be used for each filing period where sales are made in Cameron.