

Department of Revenue Schedule B Consolidated Filers (*Combined Return Setup*)

Under certain circumstances, the Louisiana Department of Revenue allows consolidated filing of sales for multiple Louisiana locations of a business entity, in one return. These filers have been approved by the Department of Revenue and are assigned a master account number and separate location account numbers. 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 consolidated filing as a separate line item on the State Schedule B.

The State Consolidated Return (*for State filing*) and the Combined State and Local Sales Tax Return (*for Parish reporting*) are both available in Parish E-File.

To file the State Consolidated Return including Schedule B in Parish E-File, using the State master account number, you will need to add a separate location in Parish E-File under your user profile and add the State master account number to it.

The “B” location account numbers must be added to each separate location in Parish E-File under “My Returns”, “Return Setup”. The sales reported to the State for each of those locations will also be reported on the combined return for each location. Under “File Return” you will select the combined return and check the box telling the system to exclude the State return from the combined return submission. For step-by-step assistance, please see below.

State Consolidated Return in Parish E-File – Set up and Filing Steps

Go to the “Return Setup” page
Select LA Dept of Revenue Sales and Use Tax
Select the separate location you have set up in Parish E-File for filing the consolidated State return
Add your 10-digit State master account number

Go to the “File Return” page
Select LA Dept of Revenue Sales and Use Tax
Select the location you have set up for filing the state consolidated return
Click next and complete the State consolidated filing return with Schedule B

Combined Return for Parish Reporting only

Go to the “Return Setup” page
Select LA Dept of Revenue Sales and Use Tax
Add your 12-character State location number, beginning with a B
Add your “Parish” Sales Tax account number for that same location (*if not already added*)

Go to the “File Return” page
Select the 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.*
Select Louisiana Combined State and Local Return
Select the location for which you are filing
Click next and complete the Combined State and Local Sales Tax Return