

Parish E-File Electronic Louisiana Combined State and Local Sales and Use Tax Return

General Instructions

These instructions are to be used in conjunction with those provided by the State of Louisiana and Local Taxing Authorities when filing your sales and use tax returns. Both taxpayers and preparers will find the instructions useful when filing the single Combined State and Local Sales and Use Tax return through the Parish E-File Electronic Filing Portal. Please refer to the State Department of Revenue and the individual Parish Taxing Authorities for definitions and specific taxation information.

Who Should File: All persons and dealers who are subject to the tax levied under Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, are required to file a tax return monthly or quarterly. Returns are due on or before the 20th day of each month for the preceding calendar month or quarter. If the due date falls on a weekend or holiday, the return is due on the next business day and becomes delinquent the next day thereafter.

Dollar Amounts: All amounts on the return are required to be rounded to the nearest dollar. REPORT EVEN DOLLAR AMOUNTS by rounding up any amount that is \$.50 and over. Round down (drop) any amount that is \$.49 and below.

Rates: All tax, deduction, vendors' compensation, penalty, and interest rates are provided by the State and individual Parish Taxing Authority and are calculated separately for each.

Notice to State of Louisiana CONSOLIDATED RETURN FILERS: *If you are approved to file a single state return for more than one business location, you must file Form R-1029B, Schedule B,*

- *Gross Sales, Leases, Rentals, and Services per Business Location Address must be completed on Schedule B.*
- *For each business location, you must file a combined state and local return.*
- *When filing the combined return, select the option to "not send" the state return with your combined return submission.*
- *The sales from each location, as listed on Schedule B, would be the sales information to be listed on the combined return. As an example, the gross sales for each location listed on Schedule B would be listed as gross sales, line 1 of the combined return for that location.*

STATE OF LOUISIANA

Lines 1 through 14 of the combined return will be used to complete the State of Louisiana R1029. For more specific taxation information and definitions on these lines, please refer to the R1029 Instructions. Additional information regarding the taxation of these transactions can be found at [Parish E-File Online Sales Tax Filing Information- Louisiana Uniform Local Sales Tax Board](#) and www.revenue.louisiana.gov.

Line 1 – "Gross sales" is the total sales price for each individual item or article of tangible personal property with no reduction for any purpose. All taxable and exempt sales must be entered on this line, including sales made through a marketplace.

Line 2 – The Cost of Tangible Personal Property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines.

Line 3(a) – The gross receipts billed for the lease of motor vehicles.

Line 3(b) – The gross receipts billed for the rental of motor vehicles.

Line 3(c) – The gross receipts billed for the lease or rental of tangible personal property other than motor vehicles.

Line 3(d)(1) – Beginning January 1, 2025, enter the gross receipts from taxable services defined in La. R.S. 47:301(14) and provided for in La. R.S. 47:301.3. Additional information regarding the taxation of these transactions can be found at www.revenue.louisiana.gov.

Line 3(d)(2) - **Intrastate** telecommunication services.

Line 3(d)(3) – **Interstate** telecommunication services.

Line 3(d)(4) - Cable television, video programming, and satellite services

Line 3d - Total Taxable Services (*total of lines 3 (d)(1) through 3(d)(4)*)

Line 3e - Digital Products

Line 3 - Total Leases, Rentals, Taxable Services, and Digital Products (*total of lines 3a through 3e*)

Line 4 – Total (*total of lines 1 through 3*)

Line 5(a) – Total Deduction Schedule 1

Line 5(b) – Total Deduction Schedule 2

Deduction Schedules 1 and 2 are designed to incorporate all available State of Louisiana Allowable Deductions. Amounts entered here will be provided to the Department of Revenue in the appropriate fields of the R1029 Schedules A and A-1. For information regarding all exempt or partially exempt transactions, please see the Combined State and Local Sales Tax Return Supporting Schedules documentation here, [Parish E-File Online Sales Tax Filing Information- Louisiana Uniform Local Sales Tax Board](#)

Line 7 - Gross Tax Due –

Line 7 is calculated by A) multiplying line 6 by the State rate of 5%, B) multiplying the sum of 3(d)(2), 3(d)(3), and 3(d)(4) by the additional rate of 5%, and C) adding the products of A and B.

Line 8 - Excess Tax Collected

Line 9 - Total Tax (*total of lines 7 and 8*)

Line 10 – Vendors’ Compensation

Line 11 - Net Tax Due (*total of line 9 less line 10*)

Line 11(a) - Total Donation to Military Family Assistance (*total of Donation of Vendors’ Compensation and Additional Donation*)

Line 12 – Penalty

Line 13 - Interest

Line 14 - Total Due (*total of lines 11, 11(a), 12, and 13*) This is the total amount due for the State of Louisiana Department of Revenue.

LOCAL – ALL PARISH/JURISDICTION REPORTING

Lines 1 through 5(a) above, of the combined return, will also be used to complete the Local Parish Sales Tax returns for each Parish being included. For more specific taxation information and definitions on any of the following lines, please refer to the Sales tax information and instructions provided by the local taxing authorities. Additional information regarding the taxation of specific transactions can be found here at [Parish E-File Online Sales Tax Filing Information – Louisiana Uniform Local Sales Tax Board](#).

Line 15 - Reduction of State-only Revenue (*total of lines 2, 3(d)(2), 3(d)(3), and 3(d)(4)*)

Line 16 - Local Gross Sales (*Line 4 less line 15*)

Line 17 - Deduction Schedule 3 (*total from Deduction Schedule 3*)

Line 18 - Total Allowable Deductions (*total of Deduction Schedule 1, line 5(a) and Deduction Schedule 3, line 17*)

Line 19 - Adjusted Sales (*Adjusted Gross Sales for Local Jurisdiction Reporting*)

ADD JURISDICTIONS

Select the Add Jurisdictions button to add any jurisdictions in which you are registered and need to file a sales tax return. As long as at least one jurisdiction/domicile within a Parish has been selected, the system will create a return for that Parish. You may add and delete parishes and jurisdictions as needed.

Zero returns - A Sales Tax return will be created and submitted to each Parish added, even if no sales are reported. Should you choose, you may check the box on the return requesting the system to automatically display these jurisdictions on your next combined return.

REPORTING YOUR SALES AND PURCHASES ACTIVITY BY DOMICILE

Line 20 – Sales of Tangible Personal Property *(total sales listed on the sales and purchases activity grid)*

Line 21 – Purchases of Tangible Personal Property Subject to Use Tax *(total purchases listed on the sales and purchases activity grid)*

The Sales and Purchases Activity grid provides for the reporting of all sales and purchases activity for each domicile. This includes the required reporting of Prescription Drugs and Manufacturing Machinery and Equipment, the reporting of All Other Taxable Sales, and any type(s) of sales that may have a reduced rate. The total sales and purchases will be calculated and will be viewable on lines 20 and 21 of the return, respectively. Transactions with reduced rates are available as a selection. The deduction will be calculated, and the total will be viewable on line 25 of the return.

Line 22 - Net Adjusted Gross *(total of lines 20 and 21)*

Line 23 – Tax Rate *(for the domicile)*

Line 24 - Gross Tax Due *(line 22 multiplied by line 23)*

Line 25 - Deduction Amount *(total deduction from the sales and purchases activity grid)*

Line 26 - Additional Tax Due *(total from additional tax due grid)*

The Additional Tax Due Grid provides for the reporting of certain transactions that are separately taxed from general sales and use. Examples include cigarette paper and parking for specific Parishes. Additional Information is provided below.

Line 27 - Net Tax Calculated *(total of line 24 less line 25, plus line 26)*

Line 28 - Excess Tax Collected

Line 29 - Total Tax Due *(total of lines 27 and 28)*

Line 30 - Vendor's Compensation

Line 31 - Net Tax Due *(total of line 29 less line 30)*

Line 32 – Penalty

Line 33 – Negligent Penalty

Line 34 – Interest

Line 35 - Debit/Credit Amount

A Debit/Credit Memo must be issued by the taxing authority for the jurisdiction where the debit/credit will be used. No unauthorized debits or credits may be taken here.

Line 36 - Total Due *(total of lines 31, 32, 33, 34, and 35)*