ST. JAMES PARISH SCHOOL BOARD
SALES AND USE TAX DEPARTMENT
P.O. Box 368
Lutcher, LA 70071-0368
Phone: (225) 258-4551
Fax: (225) 258-8105
Email: salestax@stjames.k12.la.us

TO AVOID PENALTIES RETURN MUST BE TRANSMITTED ON OR BEFORE THE 20TH DAY FOLLOWING THE PERIOD COVERED

WARNING **DO NOT use any other taxpayer's return as this will result in improper credit.**

Account Number: _____

Name_____

Address_____

City, State Zip Code _____

Tired of filing your sales/use tax return by mail with a check? Use online filing with ACH Debit! Visit https://parishe-file.revenue.louisiana.gov to sign up & get started.

CHANGE OF STATUS REPORT

Date Business Discontinued	Date Business Sold	Name of Purchaser
Business Location Change	Mailing Address Change	Change in Name of Business
Type (Ind. Corp, LLC, LLP, etc.)	Other	Signature and Title of Preparer

COMPLETE ABOVE SECTION IF:
1. There has been a change in ownership.
2. There is a change in address.
3. Business has been discontinued.

ST. JAMES PARISH SCHOOL BOARD SALES AND USE TAX RETURN

STATE TAX ID# [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

PERIOD ENDING_____20 18

1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, AND SERVICES AS REPORTED TO THE STATE OF LOUISIANA		$
ALLOWABLE DEDUCTIONS		
2. SALES FOR RESALE		
3. CASH DISCOUNTS, SALES RETURNS & ALLOWANCES		
4. SALES DELIVERED OR SHIPPED OUTSIDE ST. JAMES PARISH		
5. SALES OF GASOLINE OR MOTOR FUELS		
6. SALES TO U.S. GOVERNMENT, STATE OF LA & ITS POLITICAL SUBDIVISIONS AND AGENCIES		
7. FOOD PAID FOR WITH U.S.D.A. FOOD STAMPS OR WIC VOUCHERS		
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)		
8.		
9.		
10.		
11. TOTAL ALLOWABLE DEDUCTIONS (line 2 thru 10)		
12. ADJUSTED GROSS SALES (line 1 minus line 11)		

USE PROPER COLUMN(S) IMPORTANT: ADJUSTED GROSS SALES ON LINE 12 MUST BE BROKEN DOWN TO THE APPLICABLE COLUMNS ON LINE 13 FOR PROPER DISTRIBUTION WITHIN THE PARISH. (LINE 13 COLUMNS A + B + C = LINE 12)	A OUTSIDE INCORPORATED MUNICIPALITY AREAS 3.5%	B TOWN OF GRAMERCY INCORPORATED AREA ONLY 4.0%	C TOWN OF LUTCHER INCORPORATED AREA 4.5%
13. ADJUSTED GROSS SALES IN EACH JURISDICTION			
14. PURCHASES SUBJECT TO USE TAX IN EACH JURISDICTION			
15. TOTAL (line 13 plus line 14)			
16. TAX: LINE 15 COL. A x 3.5%; LINE 15 COL. B x 4.0%; LINE 15 COL. C x 4.5%			
Total Sales, Purchases, Leases or Rentals Included on Line 15 Subject to the Manufacturing Machinery & Equipment Exclusion (Businesses with NAICS Code 16a. 331111 - Iron & Steel Mills) - Column A only			
16b. 1% St. James Parish Council MM&E Exclusion (Line 16a x 1%)			
16c. NET TAX DUE (Line 16 minus Line 16b)			
17. EXCESS TAX COLLECTED			
18. TOTAL (**COL A:** Line 16c plus line 17; **COL B and C:** Line 16 plus Line 17)			
19. VENDOR'S COMPENSATION (1.5% of line 18 if not delinquent)			
20. NET TAX DUE (line 18 minus line 19)			
21. DELINQUENT PENALTY (5% of tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate)			
22. INTEREST (1% per month from due date until paid)			
23. TOTAL TAX, PENALTY, AND INTEREST DUE			
24. TAX DEBIT OR CREDIT (AUTHORIZED MEMO MUST BE ATTACHED)			
25. TOTAL AMOUNT DUE (line 23 plus or minus line 24)			

26. REMITTANCE ATTACHED: (columns A, B, C (line 25) $ **MAKE REMITTANCE PAYABLE TO - ST. JAMES PARISH SCHOOL BOARD.**

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all information relating to the matters required to be reported in the return of which he has any knowledge.

DATE	SIGN HERE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	REVIEWED BY