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**LINCOLN PARISH SALES and USE TAX COMMISSION**  
**P.O. Box 863**  
**Ruston, LA 71273-0863**  
**SALES AND USE TAX REPORT**

**ORIGINAL - MAKE COPIES**

Month of: \_\_\_\_\_

1. Gross sales of Tangible Personal Property, Leases, Rentals and Services as Reported to the State of Louisiana		
<b>ALLOWABLE DEDUCTIONS</b>		
2. Sales for Resale or Further Processing (Certificate on File)		
3. Cash Discounts, Sales Returns & Allowances		
4. Sales Delivered or Shipped Outside this Jurisdiction (Does not apply to Repairs)		
5. Sales of Gasoline or Motor Fuels		
6. Sales to the U.S. Govt., the State of LA, its Political Subdivisions and Agencies		
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers		

**Filing Frequency:**

<b>OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)</b>		
8.		
9.		
10.		
11. Total Allowable Deductions (Line 2 thru 10)		
12. Adjusted Gross Sales (Line 1 MINUS Line 11)		

Date Business Discontinued		Date Business Sold	Name of Purchaser
Business Location Change	Mailing Address Change		Change in Name of Business

<b>COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS</b>																	
<b>Computation of Sales and Use Tax</b> <small>COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS</small>		<b>TOTAL LOCAL RATE MUNICIPALITY TAX</b>		A. 3.25%		B. 5.50%		C. 5.25%		D. 4.25%		E. 4.25%		G. 5.75%		H. 4.50%	
		<b>PARISH WIDE TAX</b>		Police Jury Sheriff Department School Board Lincoln Fire District		City of Ruston Police Jury Sheriff Department School Board		City of Grambling Police Jury Sheriff Department School Board		City of Dubach Police Jury Sheriff Department School Board Lincoln Fire District		Village of Choudrant Police Jury Sheriff Department School Board		<u>Grambling EDD</u> City of Grambling Police Jury Sheriff Department School Board		Village of Simsboro Police Jury Sheriff Department School Board Lincoln Fire District	
13. Adjusted Gross Sales in Each Jurisdiction		Total of Columns Must Equal Line 12															
14. Purchases Subject to Use Tax In Each Jurisdiction																	
15. TOTAL (Line 13 Plus Line 14)																	
16. Tax Due – Multiply Line 15 by % Shown in Column																	
17. Excess Tax Collected																	
18. TOTAL (Line 16 Plus Line 17)																	
19. Vendors Compensation 2% of Line 18		Deductible Only When Payment is not Delinquent															
20. Net Tax Due (Line 18 Minus Line 19)																	
21. <b>Delinquent Penalty</b>		5% of tax on date the return becomes delinquent, with an additional 5% for each subsequent 30 day period, not to exceed 25%															
22. <b>Interest Due:</b>		.0411% daily rate per day from the first day of the month in which tax is due until paid															
23. Total Tax, Penalty and Interest Due (Line 20 Plus Lines 21 & 22)																	
24. Tax Debit or Credit (Authorized Memo MUST be Attached)																	
25. TOTAL AMOUNT DUE (Line 23 Plus or Minus Line 24)																	

This return DUE on the 1<sup>st</sup> day of the month following the period covered by this return, and becomes DELINQUENT if not transmitted on or before the 20<sup>th</sup> day.

Remittances Payable to LINCOLN PARISH SALES and USE TAX COMMISSION

TOTAL OF COLUMNS A + B + C + D + E + G + H			LINE 26.	TOTAL REMITTED  \$
DISHONORED CHECK CHARGE	1% OF THE CHECK OR \$30	WHICHEVER IS GREATER		

SIGNATURE OF \_\_\_\_\_ DATE \_\_\_\_\_ STATE TAX I.D. # \_\_\_\_\_  
INDIVIDUAL OR AGENT