



# WEST BATON ROUGE PARISH

## REVENUE DEPARTMENT

POST OFFICE BOX 86

PORT ALLEN, LOUISIANA 70767

TELEPHONE (225) 336-2408 • FAX (225) 334-0543

Online filing available at [www.salestaxonline.com](http://www.salestaxonline.com)

### PLEASE INDICATE ANY CHANGES BELOW

|  |                      |                    |
|--|----------------------|--------------------|
| <input type="checkbox"/> <b>FINAL RETURN</b> | Date Business Closed | Date Business Sold |
| Name of New Owner                            |                      |                    |
| Mailing Address Change                       |                      |                    |
| Location Address Change                      |                      |                    |

## SALES AND USE TAX REPORT

|  |  |                 |                       |
|--|--|-----------------|-----------------------|
| 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 and allowances  |  |                 |                       |
| 4. Sales delivered or shipped outside this jurisdiction  |  |                 |                       |
| 5. Sales of gasoline and motor fuels   |  |                 |                       |
| 6. Sales to U.S. Government, State of Louisiana, its Political Subdivisions and Agencies                                   |  |                 |                       |
| 7. Food paid for with USDA Food Stamps or WIC vouchers   |  |                 |                       |
| <b>OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)</b>  |  |                 |                       |
| 8.   |  |                 |                       |
| 9.   |  |                 |                       |
| 10.  |  |                 |                       |
| 11. Total allowable deductions (Sum of lines 2 through 10)   |  |                 |                       |
| <b>COMPUTATION OF SALES AND USE TAX</b>  |  |                 |                       |
| 12. Adjusted Gross Sales (Line 1 minus line 11)  |  |                 |                       |
|  |  | Local Tax Rates |                       |
|  |  | A 5.25%         | B 5.75%               |
| Complete only those columns in which taxable activity occurs   |  | Parishwide      | Riverview EDD         |
| 13. Adjusted Gross Sales Per <b>Schedule A</b> (Total of columns must equal line 12)                                       |  |                 |                       |
| 14. Purchases subject to Use Tax Per <b>Schedule A</b>   |  |                 |                       |
| 15. Total (Line 13 plus line 14)   |  |                 |                       |
| 16. Tax Due (Multiply line 15 by % shown in proper column)   |  |                 |                       |
| 16a. Reduced Rate Deduction Amount Per <b>Schedule A</b>   |  |                 |                       |
| 16b. Net Tax Due (Line 16 less line 16a)   |  |                 |                       |
| 17. Excess Tax Collected   |  |                 |                       |
| 18. Total Tax Due (Line 16b plus line 17)  |  |                 |                       |
| 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 or fractional part thereof from date due until paid)  |  |                 |                       |
| 23. Total Tax, Penalty, and Interest Due (Sum of lines 18, 21-22)  |  |                 |                       |
| 24. Tax debit or credit ( <b>Authorized Memo must be attached</b> )  |  |                 |                       |
| 25. Total Amount Due (Line 23 plus or minus line 24)   |  |                 |                       |
| 26. Total Remitted (Total of line 25 Columns A & B)  |  | <b>CHECK #</b>  | <b>TOTAL REMITTED</b> |
| Make Remittance Payable to: <b>West Baton Rouge Revenue Department</b>   |  |                 |                       |

This return is **DUE** on the 1st day of the month following the period covered by this return, and becomes **DELINQUENT** if not postmarked prior to the 21st day.

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

I declare under the penalties for filing a false report that this return (including any accompanying schedule 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 the information relating to the matters required to be reported in the return of which he has any knowledge.

|                |                      |              |              |
|----------------|----------------------|--------------|--------------|
| Date           | Authorized Signature | LA Tax ID #  | WBR Tax ID # |
|                |                      |              |              |
| E-Mail Address |                      | Phone Number |              |



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**SALES AND USE TAX REPORT  
ITEMIZATION OF TAXABLE SALES AND PURCHASES SUBJECT TO USE TAX  
EFFECTIVE JANUARY 1, 2025**

**Schedule A**

|        |  | SALES AND USE TYPE  |  |  |                         | ADJUSTED GROSS SALES & DEDUCTION TOTALS<br>(Sum of all Columns) | Return Line Reference |
|--------|--|---|--|--|-------------------------|---|-----------------------|
| Column |  | PRESCRIPTION DRUGS & QUALIFYING MEDICAL DEVICES<br>R.S. 47:305.2(A) | FOOD FOR HOME CONSUMPTION<br>R.S. 47:305(C)(1) | MANUFACTURING MACHINERY & EQUIPMENT<br>R.S. 47:305.5 | ALL OTHER TAXABLE SALES |   |                       |
| A      | Taxable Sales Amount   |   |  |  |                         |   | Line 13               |
|        | Purchases Subject To Use Tax   |   |  |  |                         |   | Line 14               |
|        | Subtotal (Taxable Sales plus Purchases)                                |   |  |  |                         |   |                       |
|        | Deduction Rate   | 1.00%   | 1.00%  | 0.00%  | 0.00%                   |   |                       |
|        | Reduced Rate Deduction Amount<br>(Multiply Subtotal by Deduction Rate) |   |  | 0.00   | 0.00                    |   | Line 16a              |
| B      | Taxable Sales Amount   |   |  |  |                         |   | Line 13               |
|        | Purchases Subject To Use Tax   |   |  |  |                         |   | Line 14               |
|        | Subtotal (Taxable Sales plus Purchases)                                |   |  |  |                         |   |                       |
|        | Deduction Rate   | 1.00%   | 1.00%  | 0.00%  | 0.00%                   |   |                       |
|        | Reduced Rate Deduction Amount<br>(Multiply Subtotal by Deduction Rate) |   |  | 0.00   | 0.00                    |   | Line 16a              |

Pursuant to Act No. 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, all parishes will be required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their return per new language in R.S. 47:305(G):

“Before January 1, 2025, the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following:

- (a) A separate line item for the sales of prescriptions drugs.
- (b) A separate line item for the sales of manufacturing, machinery, and equipment.”