

GENERAL INSTRUCTIONS

1. All persons and dealers who are subject to the tax levied are required to file a tax return monthly, unless otherwise authorized. Returns are due on the first day of the month following the period covered by the return and become delinquent if not postmarked prior to the 21st day.

2. Care should be exercised to ensure that: (a) the correct period is reflected in the upper right hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and (d) the return and remittance are placed in the mail.

3. Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on their monthly sales tax reports. Of special importance is using the correct column on the report so as to properly indicate the jurisdiction that is entitled to the tax being remitted. The physical location of your business and your delivery activity are important factors in determining the proper column(s) in which to report taxable transactions. There is a [lookup tool](#) to help determine the proper jurisdiction on Louisiana Uniform Local Sales Tax Board's website at <https://rates.salestaxportal.com/public>.

4. Corrections or changes in the name and address information which appear on the return should be made by completing the [West Baton Rouge Application](#) on our website at www.wbrparish.org/915/Form. To notify this office of a business closure, please complete the section in the top left corner of the return or contact our office by email revenue@wbr council.org or phone (225)336-2408.

SPECIFIC INSTRUCTIONS

Line 1: "Gross Sales" means the total sales of tangible personal property or digital products, sales of certain taxable services, and gross receipts from leasing or renting tangible personal property as reported to the State of Louisiana.

Deductions from gross sales, if applicable, are to be calculated on lines 2 - 11 of the return. If not applicable, proceed to line 11.

Line 2: Sales of tangible personal property which is going to be resold by the purchaser, or sales of materials for further processing into articles of tangible personal property for resale are to be listed on Line 2. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate. **La R.S. 47:301(10)**

Line 3: Cash discounts allowed by the seller and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed on returned merchandise on which the full sales price, including tax, has been refunded to the customer. In no instance should cash discounts and sales returns exceed the gross sales listed on line 1. Repossession of property sold on an installment or credit basis is not allowed as a deduction from gross sales. **La R.S. 47:301(13) & 47:315**

Line 4: Enter the total sales delivered or shipped outside of West Baton Rouge Parish, and sales made in bona fide interstate or foreign commerce. In order to qualify as an allowable deduction, delivery must be made into another parish, state, or country, or to a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping documents, tickets, bills of lading, or similar documents. **This deduction does not apply to repair services performed in this parish.**

Line 5: The gross sales of gasoline and other motor fuels are exempt from sales and use taxes. **La R.S. 47:305(D)(1)(a)**

Line 6: Enter sales of tangible personal property to, or any services performed for, the U.S. Government, State of Louisiana and its Political Subdivisions, and local Governmental Agencies or Instrumentalities. **La R.S. 47:305.7**

Line 7: Sales of food paid for using USDA Food Stamp coupons or WIC program vouchers are totally exempt from sales taxes. **La R.S. 47:305.7**

Line 8, 9, & 10: Any other deductions authorized

by law should be verified by reference to the law and regulation and properly identified.

Line 11: The total of all allowable deductions is entered on this line.

Line 12: Self-explanatory.

***SCHEDULE A (Calculation for lines 13 & 14)**

For each column in which taxable sales or purchases occurred, record the sales and purchases within the proper category of prescription drugs and medical equipment, food for home consumption, manufacturing machinery and equipment and other sales to get the total taxable sales and taxable purchases by jurisdiction. These totals should be recorded on the main return on lines 13 and 14 respectively in the applicable column.

Line 13: The Adjusted Gross Sales of Line 12 is to be distributed to each column in accordance to where the taxable transaction occurred. The sum of Line 13 (as calculated on Schedule A) for all columns should equal Line 12.

Line 14: A use tax is due on the cost of tangible personal property used, consumed, distributed, or stored for use or consumption in West Baton Rouge Parish upon which West Baton Rouge Parish sales tax has not been paid at the time of purchase. Also include the cost of tangible personal property imported into this parish from other taxing jurisdictions upon which a like and equal tax has not been paid. La R.S. 47:301(18)(a)

Line 15: Self-explanatory.

Line 16: Multiply the totals on Line 15 by the applicable tax rate for each column (5.25% for column A and 5.75% for columns B)

Line 16(a): The totals are calculated on SCHEDULE A to be completed as follows:

Prescription Drugs and Food for Home Consumption have a tax deduction applicable which will be calculated in the first two columns of Schedule A and totaled in the last column for column A and column B. The total deduction calculated should be reported on the main return on line 16(a) in the applicable column.

Line 16(b): Self Explanatory.

Line 17: In cases where the actual tax collected for each jurisdiction exceeds the tax due on line 16(b), the excess shall be recorded on this line and included in

your computations of the tax due.

Line 18: Self-explanatory.

Line 21: A monthly return becomes delinquent on the 21st day of the month following the month in which the tax becomes due and a quarterly return becomes delinquent on the 21st day of the month following the calendar quarter in which the tax becomes due. If the return is determined to be delinquent, a delinquent penalty of 5 percent on the delinquent date and for each 30-day period from the 2nd day after the due date is assessed, not to exceed 25% of the net tax due. For example, a quarterly return for the month of March would be subject to a 5% penalty on or after the 21st day of April, and for each 30-day period from April 2nd thereafter, not to exceed 25%.

Line 22: Taxes are due and payable on the first (1st) day of the month and are considered to be delinquent when paid after the twentieth (20th) day. Delinquent interest is calculated from the due date (1st day of the month) at 1% per month or fractional part thereof until paid.

Line 23: Self-explanatory.

Line 24: If you have received an Authorized Credit Memo from this office, you may enter the amount (as a negative number) on this line to offset the total tax amount to be paid.

Line 25: Self-explanatory.

Line 26: *Total amount to be remitted.* Please send a remittance in the form of a cashier's check, personal check, or money order. **PLEASE DO NOT SEND CASH THROUGH THE MAIL.**

OTHER

DO NOT STAPLE CHECKS TO THE RETURN

Please Include the phone number and email of the person to contact if there are any questions.

Relative to Timely Filing when the 20th calendar day falls on Saturday, Sunday, or Legal Holiday:

Unless otherwise specifically provided, when the 20th calendar day following the due date for any report or return falls on a Saturday, Sunday, or a legal holiday, the report or return shall be considered timely if it is filed on the next business day.

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

Effective 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 separate line item for the sales of prescriptions drugs.
- A separate line item for the sales of manufacturing machinery and equipment.