

INSTRUCTIONS

If separate statements and/or schedules are required for proper reporting of tax due, be sure your trade name, address, and tax registration number appear on the enclosures.

Line 1. Gross Sales: Enter total of all sales of goods and merchandise whether made inside or outside of Jefferson Parish, as well as the gross proceeds from rentals or leases of moveable property, such as books, machinery, equipment, etc., as distinguished from real estate. Also include on this line the gross proceeds from the services listed in La. R.S. 47:301.3.

Line 2. Sales for Resale: Enter all sales made to registered dealers who have a Sales Tax Registration Number. Sales made to such accounts should be substantiated by a Certificate of Registration/Exemption, signed by the purchaser, bearing his Parish Registration Number and kept in your files, and shall include only merchandise sold in the regular course of the purchaser's business.

Line 3. Cash Discounts / Returned Merchandise: Enter the amount of bona fide cash discounts actually taken by your customer; enter also on this line the sales price excluding tax, of returned merchandise on which the full sales price, including tax, has been refunded. Do not deduct from gross sales the unpaid amounts on repossessed merchandise. Further, when repossessed merchandise is subsequently resold, such sales are taxable and should be included in Line 1.

Line 4. Sales Delivered / Shipped Outside This Jurisdiction: Enter the total sales delivered or shipped in Louisiana outside of Jefferson Parish and sales made in bona fide interstate or foreign commerce. In order to qualify as an exempt transaction, 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 dry tickets, bills of lading or similar document. Flat percentage deduction will be disallowed.

Line 5. Sales of Gasoline and Motor Fuels: Enter the sales of gasoline and motor fuels.

Line 6. Sales to Government Agencies: Enter only sales made directly to and paid for by the United States Government, State of Louisiana, or its local political subdivisions and agencies.

Line 7. USDA Food Stamps or WTC Vouchers: Not applicable to General Sales Tax Returns.

Lines 8, 9, and 10. Other Deductions: Enter on these lines other deductions as allowed by law for which a space is not specifically provided for elsewhere on this form. **Do not list any local optional exemptions/exclusions listed on the reverse side.** Please include a description and reference the law or regulation in support of the deduction taken.

Line 11. Total Allowable Deductions: The sum of Line 2 through Line 10.

Line 12. Adjusted Gross Sales: The remainder of Line 1 minus Line 11.

Line 13. Adjusted Gross Sales in Each Jurisdiction: The Adjusted Gross Sales from Line 12 distributed to each column in accordance to where the taxable transaction occurred. The sum of Column A and B of Line 13 should equal Line 12.

Line 14. Purchases Subject to Use Tax in Each Jurisdiction: Enter on this line the purchase price of goods, merchandise, and equipment used or consumed in your business upon which Jefferson Parish Sales Tax has not been paid in accordance to the jurisdiction where consumed. Goods and merchandise purchased for resale and subsequently taken from stock and used or consumed by you rather than resold must be included.

Line 15. Total Subject to Tax: The sum of Line 13 plus Line 14.

Line 16. Tax Calculation: Calculate by multiplying amount on Line 15 by rate for tax column.

Line 16a. Reduced Rate Reduction: The amount from Column 3 of Schedule A on the reverse side of the return (Page 2) in accordance to the jurisdiction where the taxable transactions occurred.

Line 16b. Net Tax Due: Line 16 minus Line 16a.

Line 17. Excess Tax Collected: Enter here the amount of tax collected in excess of Line 16b.

Line 19. Vendor's Compensation: Enter 1% of Line 18, provided payment is made on or before the 20th day following the period covered by this return. **Vendor's Compensation is disallowed on delinquent returns.**

Line 21. Penalty: Enter 5% per month of line 20, not to exceed 25%, for each 30 days, or fraction thereof, if the return is filed on or after the 21st day of the month following the month in which the return is filed. For example, a return filed for the month of February would be subject to a 5% penalty on or after the 21st day of March, a 10% penalty on or after the 21st of April, a 15% penalty on or after the 21st day of May, etc., not to exceed 25%.

Line 22. Interest: Interest is due on the unpaid balance when payment has not been made on or before the 20th day following the period covered by the return. Interest accrues on a daily basis from the first of the month following the period covered by the return at an annual percentage rate of 12%. Use the following formula to calculate your interest when payment is not made on or before the 20th of the month following the return period.

Amount of Tax Due \$ _____ X Days Late _____ * 12%/365

Line 24. Tax Debit or Credit (Authorized Memo Must be Attached): Enter here any debit/credit amount requested and approved by this office. An authorized memo from this office must support any credit amount listed.

Line 26. Total to be Remitted: Enter the total amount you are remitting and send remittance in the form of a Cashier's Check, Personal Check, or Money Order. Please do not send cash through the mail. You may also file online by following the links at www.jpso.com.

Schedule B. Enter the sales amount of manufacturing machinery and equipment on the reverse side of the return (Page 2) in accordance to the jurisdiction where the transactions occurred. Effective January 1, 2025, sales of manufacturing machinery and equipment are no longer excluded from Jefferson Parish sales tax. However, La. R.S. 47:305(G)(1) requires a separate line item for reporting sales for manufacturing machinery and equipment. This sales amount of manufacturing machinery and equipment provided is for information purposes only and is not used to determine the amount of sales/use tax due applicable to sales made during the return period.

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