

This report is DUE on the 1st day of the month following period covered by the report, and becomes DELINQUENT ON 21ST DAY

FORM EFFECTIVE DECEMBER 2022 TAX PERIOD

REMIT TO:
IBERVILLE PARISH SALES TAX DEPARTMENT
 P.O. Box 355 • Plaquemine, LA 70765-0355
SALES & USE TAX REPORT
 Ph. (225) 687-5200 • Fax (225) 687-5226
 www.ibervilleparish.com

Check #: _____
 Postmark Date: _____
 Date Received: _____
 Receipt #: _____
 Receipt Date: _____
 (FOR OFFICE USE ONLY)

Account # _____

(Do Not use any other taxpayer's return as this may result in improper credit.)

Tax Report for the Period _____

1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, AND SERVICES						
SCHEDULE "A" ALLOWABLE DEDUCTIONS						
2. SALES FOR RESALE OR FURTHER PROCESSING (Resale 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 AND MOTOR FUELS						
6. SALES TO US GOV'T, STATE OF LA, POLITICAL SUBDV. & GOVERNMENTAL AGENCIES						
7. SALES OF FOOD PAID WITH USDA FOOD STAMPS OR WIC VOUCHERS						
OTHER DEDUCTIONS AUTHORIZED BY LAW (Explain Briefly)						
8.						
9.						
10.						
11. TOTAL ALLOWABLE DEDUCTIONS (Line 2 thru 10)						
12. ADJUSTABLE GROSS SALES (Line 1 Minus Line 11)						
COMPUTATION OF SALES AND USE TAX - Please use the following columns to report taxable activities: Column A - City of Plaquemine, Town of Maringouin, Town of White Castle, Village of Rosedale, Village of Grosse Tete, Iberville Parish-Unincorporated Areas Column B - City of St. Gabriel Corporate Limits Only *Column D - UCC Economic Dev. Dist. St. Gabriel Corp. Limits				Col. A (5.000%) Parishwide excluding City of St. Gabriel	Col. B (5.666%) City of St. Gabriel Corporate Limits only	Col. D (7.666%) UCC Economic Dev. Dist. St. Gabriel Corp. Limits*
13. ADJUSTED GROSS SALES IN EACH JURISDICTION						
14. PURCHASES SUBJECT TO USE TAX IN EACH JURISDICTION						
15. TOTAL TAXABLE TRANSACTIONS (Line 13 plus Line 14)						
16. TAX DUE (Column A - Line 15 x .05) (Column B - Line 15 x .05666) (Column D - Line 15 x .07666)						
17. EXCESS TAX COLLECTED						
18. TOTAL TAX DUE (Line 16 plus Line 17)						
19. VENDORS COMPENSATION (1.5% Line 18) (Only if Payment is not Delinquent) (Line 18 x .015)						
20. NET TAX DUE (Line 18 Minus Line 19)						
21. PENALTY (5% Tax for Each 30 Days or Fraction Thereof, 25% Max)						
22. INTEREST (1.00% per month calculated from date due until paid)						
23. TOTAL TAX, PENALTY, AND INTEREST DUE (Sum of Line 20-22)						
24. TAX DEBIT OR CREDIT (Authorized Memo Must Be Attached)						
25. TOTAL AMOUNT DUE (Line 23 plus or Minus Line 24)						
26. TOTAL REMITTED (Total of Line 25 Columns A, B & D)						

HAVE YOU USED THE PROPER COLUMN?

I declare under 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 this taxpayer, his declaration is based on all the information relating to the matters required in the return of which he has any knowledge.

This return is DUE on the 1st day of the month following the period covered by this return and becomes DELINQUENT if not received by this office on the 21st day.

DATE PREPARED	SIGNATURE OF INDIVIDUAL OR AGENT & PHONE NUMBER	SIGNATURE OF PREPARER & PHONE NUMBER
Parish Account Number	State Tax ID Number	Phone Number for Contact Person
		Reviewed By

PLEASE INDICATE ANY CHANGES BELOW

FINAL RETURN

Date business closed _____ Date business sold _____

Name of New Owner _____

Mailing address change _____

Location address change _____

INSTRUCTIONS FOR COMPLETING IBERVILLE PARISH SALES & USE TAX REPORTS

Line 1.	Gross sales as used herein means the total sales of tangible personal property, sales of taxable service and gross receipts from the leasing or rental of tangible personal property as reported to the State of Louisiana must be entered on this line.
Line 2.	Sales of tangible personal property and/or service which are going to be resold by the purchaser or used for further processing of a product for resale are to be listed here. Dealers who purchase for either resale or for further processing must provide vendor with applicable exemption certificate.
Line 3.	Cash discounts allowed by the vendor and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed, if such returns are unused and future sales will be made at or near the same selling price. Repossession of property sold on an installment or credit basis are not allowed.
Line 4.	Self-explanatory.
Line 5.	Sales of gasoline and other motor fuels are entered here.
Line 6.	Sales of tangible personal property or any services performed for the United States government or the State of Louisiana are exempt from taxation, provided that the dealer retains complete details of the transactions in his files.
Line 7.	Sales to purchase paying with Food Stamps or WIC (Women, Infants and Children) Vouchers are to be entered on this line.
Line 8, 9 & 10.	Any other deductions authorized by law must be verified by reference to the law and regulations and properly identified.
Line 11.	Self-explanatory.
Line 12.	Self-explanatory.
Line 13.	Jurisdictional sales less allowable deductions applicable to that specific jurisdiction are entered on this line in each column in which taxable activity occurs.
Line 14.	A use tax is due on the purchased acquisition price of tangible personal property used, consumed, distributed, or stored for use or consumption in the respective jurisdiction(s) on which tax has not been paid to the vendor. Use Tax would also apply in cases where tangible personal property is imported into the parish and other applicable jurisdictions for use, consumption, distribution or storage on which a like and equal tax has not been paid.
Line 15.	Self-explanatory.
Line 16.	Tax equals the tax rate found under each jurisdiction printed on the return multiplied by the amount indicated on Line 15.
Line 17.	In cases where the total amount of tax collected for each jurisdiction exceeds the tax levy, any such excess shall be recorded here and included in your computations of the tax due.
Line 18.	Self-explanatory.
Line 19.	The dealer is compensated for accounting and remitting the tax levied by each respective jurisdiction at the rate so designated and is to be deducted from the total tax amount due for when transmitting said taxes to the tax office. Vendor's compensation is not allowed on returns transmitted after the 21 st of the month in which is due and payable.
Line 20.	Self-explanatory.
Line 21.	A delinquent penalty of 5% is applied when the delinquency does not exceed 30 days and increased thereafter by an additional 5% for each 30 days or fraction thereof not to exceed 25% in aggregate.
Line 22.	Interest at the rate 1 % per month or fraction thereof is a due on all returns transmitted to this office after the 20 th of the month in which due. Returns become delinquent on the 21 st of the month due. Returns transmitted through the mail must bear an official postmark no later than the 20 th , except in cases when the 20 th falls on a weekend or national holiday. In such cases the 1 st business day following the weekend or holiday will be accepted.
Line 23.	Self-explanatory.
Line 24.	Authorized debits/credits, as evidenced by an official memo, are to be recorded on this line. Debit or credit memo must accompany your return.
Line 25.	Self-explanatory.
Line 26.	Combine line 25's totals for all jurisdictions and the sum of this contribution will appear here. Make your remittance out in the amount shown on this line.

NOTE: All questions concerning the completion of the tax report should be directed to the Iberville Parish Sales & Use Tax Department. Our telephone number is (225) 687-5200. Direct all mail & payments to: IBERVILLE PARISH SALES & USE TAX DEPARTMENT, P.O. Box 355, Plaquemine, LA 70765-0355