

State of Louisiana
Local Occupational License Tax Application Booklet

containing
Instructions
Application Forms
Classification List
Tables

These forms are provided by the Louisiana Municipal Association and have been reviewed by the Louisiana Association of Tax Administrators, Occupational License Tax Committee.

January 1, 2000

APPLICATION INSTRUCTIONS

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this return and the issuance of the applicable receipts and licenses.

WHO MUST FILE

Each person pursuing any trade, profession, vocation, calling or business should complete this form for each municipality or parish in which he maintains a business location.

Each person is required to keep reasonable records. Separate records are required for each place of business.

This booklet is intended to present summary information concerning tax liabilities and filing requirements. For legal clarification refer to Chapter 3 of Title 47 of the Louisiana Revised Statutes of 1950.

LINE INSTRUCTIONS

1. Fill in month, day and year of application.
2. Indicate whether the business is new (began operation or was purchased in the previous calendar year) or is an existing business applying for a renewal. For existing businesses, provide the license number you were issued last year when you paid occupational license tax.
3. Provide requested numbers or check the box marked "none" if you have none.
4. See instructions for number 3.
5. See instructions for number 3.
6. Provide the indicated information for the taxpayer/business.
7. Indicate whether the accounting records for the taxpayer/business are located at the address listed in item D., the same location as the mailing address of the taxpayer/business or the address listed in item E., the physical location of the business.
8. Indicate the type of business by checking one of the 6 boxes provided.
9. Provide all information requested on business owners. If the business has a single owner, provide information on that owner here.
10. Provide the name and address of your agent or attorney who would be served if a suit or charges were filed.
11. Describe the kind of business to be carried on at this location. Please provide detail, such as:
Retail, women's clothing; Wholesale, restaurant supplies; Construction, home building, general contractor; Lending, mortgage loans; Commission, real estate agent, etc. If uncertain of category, describe the business in detail.
12. The taxpayer or preparer must sign the application.
13. Check the appropriate box and provide the requested information for either new businesses. If this application is for an existing business, i.e. one in operation for the entire prior calendar year, skip to number 15.

14. Calculation of taxable gross receipts differs depending on the length of time business has been in operation.

For a business in operation less than 30 days immediately prior to the end of the calendar year (opened between December 2nd and December 31st), the total gross receipts or sales is the taxable gross.

Businesses in operation for a period of less than thirty days commencing prior to December 2nd initially pay the minimum tax if prior to July 1st. If opened on July 1st or thereafter, one-half the minimum tax is due initially. After the first 30 days of operation, the business should calculate the remainder of the tax due as detailed for businesses in operation more than 30 days.

Taxable receipts for businesses in operation more than 30 days are calculated by multiplying the gross receipts for the first 30 days of operation, minus applicable deductions (which only apply to a few businesses, as listed in the footnote on Schedule A), by the number of months (a part of a month should count as an entire month) in operation.

For businesses opened during the prior calendar year, the taxable receipts are calculated by dividing the gross receipts for the entire period of operation during the calendar year, minus applicable deductions, by the total number of days in operation during the calendar year. The result of this division is then multiplied by 365 to get the taxable receipts.

15. For existing businesses, the gross receipts for the prior calendar year, minus applicable deductions, are the taxable receipts.

The taxable receipts, once calculated as instructed for the box checked to indicate the length of time in operation, should be recorded in the blank on the right of the form.

16. Indicate the class of business which constitutes the major portion of the gross receipts, fees, or commissions earned.
17. Using the appropriate table for the class checked, calculate the tax due. For businesses not falling within the five classes listed, such as professionals, multiply the taxable receipts by one-tenth of one percent (0.1%). Be aware of the following maximum tax limits: retail motor vehicle and boat dealers-\$800.00; wholesale motor vehicle and boat dealers-\$250.00; contractors-\$750.00; hotels/motels \$2 per room, plus a separate license for any retail sales; nursing homes-\$2.00 per room, plus a retail tax based on 1/3 of the taxable gross receipts; real estate broker-\$2,200.00; retail building materials dealers-taxed under wholesale schedule-\$6,200.00.

18. For those items subject to a flat fee, list total items by type, and calculate the tax due. For example:

Item	Number	Fee	Total for Item
Pool Tables	5	\$20	\$100
Video Games	7	\$50	\$350
		Total	\$450

19. Add the tax due plus any flat fees.
20. Calculate interest due for delinquent taxes paid after the last day of February.
21. Calculate the penalty for delinquent taxes.
22. List total amount due. Remit this amount with the completed application to your tax collector.

SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS

NEW BUSINESS

13. CHECK ONE:

- STARTED NEW BUSINESS ON _____ (DATE)
- PURCHASED EXISTING BUSINESS—NAME OF PREVIOUS OWNER _____
- OTHER (SPECIFY) _____

14. CHECK ONE BOX BELOW AND FOLLOW INSTRUCTIONS TO CALCULATE TAXABLE GROSS RECEIPTS:

BUSINESS OPENED THIS CALENDAR YEAR

LESS THAN 30 DAYS

BETWEEN DECEMBER 2 AND DECEMBER 31;
TOTAL GROSS RECEIPTS FOR PERIOD OF OPERATION: _____

PRIOR TO DECEMBER 2; PAY MINIMUM TAX; CALCULATE REMAINDER DUE
AFTER FIRST 30 DAYS OF OPERATION USING METHOD IMMEDIATELY BELOW.

MORE THAN 30 DAYS;

A. GROSS RECEIPTS FOR FIRST 30 DAYS: _____

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

D. NUMBER OF MONTHS IN OPERATION: _____

E. D TIMES C EQUALS ESTIMATED TAXABLE GROSS OF: _____

BUSINESS OPENED DURING THE PREVIOUS CALENDAR YEAR

A. GROSS RECEIPTS: _____

B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

D. NO. OF DAYS OPERATION: _____

E. C/D EQUALS AVERAGE GROSS RECEIPTS: _____

F. 365 TIMES E EQUALS ESTIMATED TAXABLE GROSS OF _____

EXISTING BUSINESS

15. A. GROSS RECEIPTS: _____
 B. DEDUCTIONS*: _____
 C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

16. CLASS: RETAIL WHOLESALE COMMISSION PUBLIC UTILITIES LENDING OTHER

17. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:

(FOR OTHER OR PROFESSIONALS, MULTIPLY TAXABLE RECEIPTS BY 0.1%) _____

18. FLAT FEES:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
TOTAL FOR FLAT FEES			

19. AMOUNT OF TAX DUE (TOTAL OF LINES 17 AND 18) _____

20. INTEREST (1¼% PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL TAX IS PAID): _____

21. PENALTY (5% OF THE TAX DUE FOR EACH THIRTY DAYS, OR FRACTION THEREOF,
FROM THE DUE DATE UNTIL THE RETURN IS FILED, BUT IS LIMITED TO A TOTAL OF 25%): _____

22. TOTAL AMOUNT DUE **REMIT THIS AMOUNT>** _____

*DEDUCTIONS ARE ALLOWABLE FOR THESE BUSINESSES: SERVICE STATIONS, INTERSTATE SALES OF STOCKS & BONDS, AND UNDERTAKERS.