

CITY OF NEW ORLEANS

To file return online, go to www.cityofno.com

Check here if amended return.

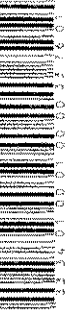
Date:
Account #:

S SALES / USE TAX	Column A - 5%	Column B - 4.5%
S1 Gross sales of tangible personal property, rentals, leases and services	.00	.00
ALLOWABLE DEDUCTIONS		
S2 Sales for resale to wholesalers or for further manufacturing	.00	.00
S3 Cash discounts, sales returns or allowances	.00	.00
S4 Sales delivered/shipped outside Orleans Parish		
i. Interstate Sales	.00	.00
ii. Jefferson Parish	.00	.00
iii. Parishes other than Jefferson	.00	.00
S5 Sales of Gasoline	.00	.00
S6 Government sales - U.S./Louisiana/La. Parishes	.00	.00
S7 Sales of food paid for with USDA Food Stamps or WIC Vouchers (line S7 Col. B only) **Other Deductions Authorized by Law (explain)**	.00	.00
S8- S10 _____	.00	.00
S11 Total allowable deductions (add line S2 through S10)	.00	.00
S12 ADJUSTED GROSS SALES (line S1 minus line S11)	.00	.00
S13 Intentionally left blank		
S14 PURCHASES SUBJECT TO USE TAX	.00	.00
S15 TOTAL AMOUNT TAXABLE (line S12 plus line S14)	.00	.00
S16 TAX (5% of line S15 Col. A; 4.5% of line S15 Col. B)	.00	.00
S17 Excess Tax Collected	.00	.00
S18 TOTAL TAX COLLECTED (line S16 plus line S17)	.00	.00
S19 VENDOR'S COMPENSATION AND ADVANCE TAX CREDIT		
i. Vendor's Compensation (if not delinquent, 1% of line S18)	.00	.00
ii. Advance Sales Tax Credit (Orleans Parish tax paid on purchases for resale)	.00	.00
iii. Total Credits (line S19i plus line S19ii)	.00	.00
S20 NET TAX DUE (line S18 minus line S19iii)	.00	.00
S21 PENALTY AND NEGLIGENCE FEE		
i. Penalty (5% of line S20 per month, not to exceed 25%)	.00	.00
ii. Negligence Fee (if over 60 days late)		
iia. \$ _____ iib. \$ _____ 5% of S20 Col. A 5% of S20 Col. B (If the total of lines S21iia and S21iib is less than \$10.00, please see instructions)	.00	.00
S22 INTEREST (1.25% of line S20 per month)	.00	.00
S23 TOTAL TAX, PENALTY, NEGLIGENCE FEE AND INTEREST (add lines S20 through S22)	.00	.00
S24 Credit Balance from Prior Month(s)	.00	.00
S25 AMOUNT DUE (line S23 minus line S24)	.00	.00
S26 TOTAL AMOUNT DUE (line S25 Col. A plus line S25 Col. B)	.00	.00
P PARKING TAX		
P1 TAXABLE RECEIPTS	.00	.00
P2 TAX (3% of line P1)	.00	.00
P3 Excess Tax Collected	.00	.00
P4 TOTAL TAX COLLECTED (line P2 plus line P3)	.00	.00
P5 INTEREST (1.25% of line P4 per month)	.00	.00
P6 TOTAL TAX AND INTEREST (line P4 plus line P5)	.00	.00
P7 PENALTY (20% of line P6)	.00	.00
P8 TOTAL AMOUNT DUE (line P6 plus line P7)	.00	.00
T1 TOTAL PAYMENT DUE (line S26 plus line P8)	.00	.00

To avoid interest and penalties, this return must be received with remittance on or before the 20th of the month following the period reported on this return. DO NOT use any other taxpayer's return, as this may result in an improper posting of your payment. No return will be accepted unless signed by the taxpayer or authorized agent. I hereby certify under penalties of perjury that the information reported on this return is, to the best of my knowledge, true and correct.

Date _____ Signature _____ Date _____ Signature of Preparer (if not taxpayer) _____

One Check per Remittance Form



SALES/USE AND PARKING TAX RETURN FORM 8060 INSTRUCTIONS

These are the instructions for completing your Sales/Use and Parking Tax Return. Please complete the form and return with payment in the enclosed envelope.

Because this form is read by a machine, please print your numbers inside the boxes like this:

0	1	2	3	4	5	6	7	8	9
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Round off the amount to the nearest dollar, and do not use dollar signs (\$).

If a calculation results in a negative amount, please begin with a negative sign.

SECTION S - SALES/USE TAX

Line S1. Gross Sales:

Column A - Enter total amount of all taxable and nontaxable sales, leases, rentals and services.

The sale of services means:

- Sale of admissions, dues and fees to places of amusement, athletic and recreational events;
- Storage or parking privileges at hotels and parking lots;
- Printing or overprinting, lithographing or other similar services of reproduction of written or graphic matter;
- Cleaning, pressing, renovation and dyeing of clothing, furs, furniture, carpets, and rugs; and storage space for clothing, furs and rugs;
- Cold storage space and preparing tangible personal property for cold storage;
- Repairs to tangible personal property, including but not limited to the repair and servicing of autos and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes and office appliances and equipment.

Column B - Enter total amount of all taxable and nontaxable sales of unprepared food for home consumption, prescription drugs and prescribed medical devices.

Line S2. Sales for resale to wholesalers or for further manufacturing: Self-explanatory.

Line S3. Cash discounts, sales returns or allowances: Self-explanatory.

Line S4. Sales delivered/shipped outside Orleans Parish

Line S4i. Interstate Sales

Line S4ii. Jefferson Parish

Line S4iii. Parishes other than Jefferson

Line S5. Sales of Gasoline

Line S6. Government sales - U.S./Louisiana/La. Parishes: Enter the amount of sales made directly to and paid for by the United States government, the State of Louisiana and its political subdivisions.

Line S7. Sales of food paid for with USDA Food Stamps or WIC Vouchers:

Column B - Enter the total amount of food sales for home consumption paid for with authorized food stamps card or W.I.C. vouchers.

Line S8. Other authorized deductions (describe): Enter the amount of other exempted sales as provided by Chapter 150, Article VI of the City Code.

Line S9. Other authorized deductions (describe): Enter the amount of other exempted sales as provided by Chapter 150, Article VI of the City Code.

Line S10. Other authorized deductions (describe): Enter the amount of other exempted sales as provided by Chapter 150, Article VI of the City Code.

Line S11. Total allowable deductions: Add lines S2, S3, S4i, S4ii, S4iii, S5, S6, S7b, S8, S9 and S10.

Line S12. Adjusted gross sales: Subtract line S11 from line S1.

Line S13. Intentionally left blank.

Line S14. Purchases subject to use tax:

Column A - Enter total cost of goods, merchandise, equipment, leases, rentals and services used, consumed, distributed or stored for use in your business upon which City of New Orleans 5% sales tax have not been paid.

Column B - Enter total cost of unprepared food purchased for home consumption, prescription drugs and prescribed medical devices used, consumed, distributed or stored for use in your business upon which City of New Orleans 4.5% sales tax have not been paid.

The use tax applies to the use of tangible property purchased in another state or another parish of the state for the purpose of use in the City. The City grants credit for sales/use tax paid in any city/parish/county of Louisiana. The City also grants a credit for sales/use tax paid in the city/parish/county of another state only when the state in question grants a similar credit for purchases made in Louisiana. Credit is only given for the actual amount of city/parish/county tax paid, up to 5% or 4.5% of each purchase. Do not include the amount of state sales tax paid as a credit against the City use tax. Therefore:

• If city/parish/county sales tax was not paid at the time of purchase, the use tax is due at the applicable rate (5% or 4.5%) of the cost price.

• If the sales/use tax paid at the time of purchase is this city or in any other city/parish/county was at a rate equal to or greater than the use tax imposed by the City (5% or 4.5%), credit is given for the amount of tax paid, up to 5% or 4.5% on each purchase, therefore, no use tax is due to the City.

• If the sales/use tax paid at the time of purchase in another city/parish/county was at a rate less than the use tax imposed by the City (5% or 4.5%), credit is given only for the actual amount of sales tax paid. The difference between the amount of the City's use tax (5% or 4.5%) and the amount of sales tax paid to any other city/parish/county is the amount due to the City. Example: Purchases for use totaled \$1,000.00 and were taxed at 3% by another parish. The taxes paid totaled \$30.00. Therefore, the additional taxes due the City of New Orleans would be 2% or \$20.00. To compute the purchases divide the \$20.00 by 5% (0.05) and enter amount on line S14a. Use the same method for determining additional use tax due at 4.5% (0.045) and enter amount on line S14b.

Line S15. Total amount taxable: Add lines S12 and S14.

Line S16. Tax:

Column A - Multiply line S15 Column A by 5%.

Column B - Multiply line S15 Column B by 4.5%.

Line S17. Excess tax collected:

Column A - Enter the amount of sales tax collected in excess of 5% of line S15 Column A.

Column B - Enter the amount of sales tax collected in excess of 4.5% of line S15 Column B.

Line S18. Total tax collected: Add lines S16 and S17.

Line S19. Vendor's Compensation and Advance Tax Credit:

Line S19i. Vendor's compensation: If payment is made on or before the 20th day of the month in which the return is due, multiply line S18 by 1%.

Line S19ii. Advance sales tax credit:

Column A - Enter only Orleans Parish advance tax paid at 5% on purchases for resale.

Column B - Enter only Orleans Parish advance tax paid at 4.5% on purchases for resale.

Line S19iii. Total credits: Add lines S19i and S19ii.

Line S20. Net tax due: Subtract line S19iii from line S18.

Line S21. Penalty and Negligence Fee:

Line S21i. Penalty: If payment is made after the 20th day of the month in which the return is due, multiply line S20 by 5% for each thirty (30) day period or any fraction of a thirty (30) day period from the due date until the date paid, not to exceed 25%.

Line S21ii. Negligence Fee: If payment is more than sixty (60) days past the due date, enter 5% of S20 Column A on line S21iia and enter 5% of S20 Column B on line S21iib. Enter these amounts on line S21iia Column A and S21iib Column B only if the total of lines S21iia and S21iib is greater than or equal to \$10.00. However, if the total of lines S21iia and S21iib is less than \$10.00, enter \$5.00 on line S21iia Column A and \$5.00 on line S21iib Column B.

Line S22. Interest: If payment is made after the 20th day of the month in which the return is due, multiply line S20 by 1.25% for each thirty (30) day period or any fraction of a thirty (30) day period from the due date until the date paid.

Line S23. Total tax, penalty, negligence fee and interest: Add lines S20, S21 and S22.

Line S24. Less credit balance from prior month(s): Self-explanatory.

Line S25. Amount due: Subtract line S24 from line S23.

Line S26. Total amount due: Add lines S25 Column A and S25 Column B.

Line P1. Taxable Receipts: Enter total taxable receipts for parking, storing or berthing of motor vehicles or watercraft. Add all "free of charge" parking, at lowest rate charged, to the total taxable figure. Do not include any amounts charged for parking, storing or berthing of vehicles or watercraft that are exempt from tax such as parking, storing or berthing of vehicles or watercraft engaged in interstate or maritime commerce; agricultural vehicles; or as a right incidental to rental or use of a permanent dwelling and any other exemptions provided by Section 150-1194 of the City Code.

Line P2. Tax: Multiply line P1 by 3%.

Line P3. Excess Tax Collected: Enter the amount of parking tax collected in excess of 3% of line P1.

Line P4. Total Tax Collected: Add lines P2 and P3.

Line P5. Interest: If payment is made after the 20th day of the month in which the return is due, multiply line P4 by 1.25% for each thirty (30) day period or any fraction of a thirty (30) day period from due date until paid.

Line P6. Total Tax and Interest: Add lines P4 and P5.

Line P7. Penalty: If payment is made after the 20th day of the month in which the return is due, multiply line P6 by 20%.

Line P8. Total Amount Due: Add lines P6 and P7.

Line T1. Total Payment Due: Add lines S26 and P8.