

## Electronic Filing on the Increase

With the addition of the [ParishE-file.com](http://ParishE-file.com) website and [salestaxonline.com](http://salestaxonline.com), electronic return filing is clearly on the increase. While [salestaxonline.com](http://salestaxonline.com)



serves simply as another electronic filing alternative, the ParishE-file.com website is intended to serve as a one stop location for dealers who are filing both the Louisiana State Revenue Return and their applicable local Sales and Use Tax Return electronically. Its appeal was also for the benefit of firms who were already experienced in using Sales Tax Manager.

Electronic filers have nearly doubled in December 2008 in comparison to December 2007 largely due to several features offered. First, filing via any of the electronic methods is free of charge. And second, a taxpayer has either the debit or credit payment option of filing through the ParishE-file.com website. Although the demand for accuracy during the registration or setup process is crucial, once this hurdle is cleared the rest is smooth sailing.

Anyone interested in filing an electronic return is advised to sign-up or register at one of the sites. As a word of caution, dealers would probably be safer in registering with ParishE-file.com in the event we discontinue using the other online filing providers since it is a state-sponsored website. Questions or directions to interacting with our online filing options may be addressed by calling the office during normal business hours.

## Online Filing Consequences

Online filing does bear the same consequences as regular returns resulting in non-sufficient funds. For example, any return filed electronically that results in an insufficient payment shall be handled in the same manner as a normal NSF return payment. Additional penalties and fees that are attached to NSF checks will also be applicable to electronic payment failures provided the taxpayer is clearly at fault. The penalty for the cost of handling an insufficient payment shall be in addition to typical penalty, 1% of the check amount or twenty dollars (\$20), whichever is the greater. Also, if a taxpayer is recognized as having three electronic payment failures, online filing privileges shall be revoked, provided the taxpayer is at fault.

## A Cool Website

Our departmental website, [www.calcasieusalestax.org](http://www.calcasieusalestax.org), is designed to serve the needs of each dealer in providing information, publications, forms, links and contact information.

Every form needed to do business with our office can be found and downloaded at this resourceful site. Naturally, the forms always represent the latest version reflecting current revisions and equipped with instructions. This site is a doorway to every link for authorities represented by the Calcasieu Parish School System Sales and Use Tax Department. An added bonus is a window to every Sales and Use Tax Collection Authority in the State of Louisiana, Hotel/Motel Occupancy and the Louisiana Department of Revenue. Our

site, [www.calcasieusalestax.org](http://www.calcasieusalestax.org), usually offers the latest advisories or updates regarding regulations, location, contact changes or a change in services offered whether upgrades or additional services. More than a dozen FAQ's are listed for review. If you have never visited this site, you may be missing out on a valuable resource. Once the site is accessed, what's cool is its user-friendly characteristic. Every topic is easily identifiable. Just click and go!

## Hotel-Motel a Sale of Service



In addition to other taxable sales of services, businesses that furnish sleeping rooms, cottages or cabins to transient guests are also included in the definition of sale of services under the classification of hotel. However, for sales tax purposes, these facilities are providing taxable services only when the establishment consists of six (6) or more sleeping rooms, cottages, or cabins at the same location.

## Free Training

A class is being offered free of charge to all dealers in Calcasieu Parish. This class is held at our office at 2439 6<sup>th</sup> Street on the first Friday of each month. Class begins at 9:30 am and lasts about 1½ hours. Members of our audit staff are also on hand to answer specific questions concerning individual businesses and tax questions. Call 217-4280 ext. 3413 or come by our office to sign up in advance for the class.

### Copies Will Cost Taxpayers

Effective December 1, 2008, all copies of documents furnished to taxpayers after becoming public records will cost \$.25 per copy. On November 21, 2008, all departments were directed to immediately enforce the new practice in order to offset the cost of supplies, copier maintenance and employee time consumed to make the copy(s). The next time you visit our office for copies of previously filed records, don't be surprised if you are asked to pay for the copies requested. A cash receipt will be provided separate from any other charge or business conducted during that same visit. Copies of documents not yet classified as public record will continue to be free of charge. Those copies will be the typical copies made when dealers visit the office to make an original payment of any kind.

### State Move to Replace "W" Number

On October 13, 2008, the historical advance tax requirement enforced by the State of Louisiana was repealed. The advance tax provision applies to retail dealers who are buying articles of tangible personal property for resale to final consumers. Beginning January 1, 2009, purchases for resale will be exempt from state tax. Eligible dealers should have been notified by the Louisiana Department of Revenue before December 31, 2008. Otherwise, if a certification letter was not received, dealers should make an appeal to the State Revenue Department. Dealers are also advised to make certain all form requirements are in order such as securing the appropriate Exemption Certifi-

cate. Under Louisiana Revised Statute 47:306A(6), dealers will be allowed to take an advance tax credit for tax paid prior to January 1, 2009 up to July 1, 2009, which is the transition target date.

Our office policy will not be affected by this change in Louisiana Tax Law. We remain steadfast on requiring the use of our own Local Exemption Certificate by dealers who are purchasing tangible personal property for resale. Those of you who are familiar with the process know that the initial step locally is to complete an application for exemption status. If approved, Local Exemption Certificates are issued for use on a basis of three years, after which a renewal process goes into effect. Further, the position of the Calcasieu Parish School Board Tax Office will be that a Local Certificate of Exemption will be required by all dealers who insist on buying for resale, regardless of the status with the Louisiana Department of Revenue. For more details on the current position of the Louisiana Department of Revenue regarding this change in the law, visit [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

### REMINDER

Our website offers a totally scanner-friendly Sales and Use Tax Report. The website is easily accessed by going to [www.calcasieusalestax.org](http://www.calcasieusalestax.org). Once arriving at the site and after accessing the form, a bonus will be the ability to insert the applicable business name and address, account number, return period, year and filing frequency. The critical fields are designed and calibrated for precise entry. Don't forget! Always begin the return period

in lower case (small letter not capitalized).

Dealers are also reminded not to use lines, punctuation marks or dates in or near fields for the account number or the return period and year regardless of whether a custom return has been prepared and approved for use or whether a return is taken from the website. Placing lines, commas, checks or other markings in those fields will negate our scanning efforts. Taxpayers continue to register for online filing. We are now averaging over 700 online filers a month. Again, our website for forms, publications, and instructions for filing returns is [www.calcasieusalestax.org](http://www.calcasieusalestax.org). Filing online is a 100% free service. The only cost to taxpayers is the time it takes for registration.

### Local Sales Tax Office Holidays

Our offices will be closed on the following dates for the holidays mentioned:

MLK Day.....Jan. 19, 2009  
Mardi Gras.....Feb. 23-24, 2009  
Easter.....April 10-14, 2009

In addition, our regular office hours through May are 8:00 am to 4:30 pm. Summer hours in June and July will be 8:00 am to 4:00 pm. Our office is open during the lunch hour throughout the year.



### How to Contact Us

Our main number is **(337) 217-4280** and fax number is **(337) 217-4281**. Extension for general customer assistance is 3413; for administration dial extension 3423; for delinquent returns dial 3406; and for audit information dial 3419.