

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 SALES/RECEIPTS: _____
 - B. DEDUCTIONS*: _____
 - C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

RETAIL DEALERS OF GASOLINE AND MOTOR FUELS

- 16.
- A. GROSS SALES/RECEIPTS: _____
(DO NOT INCLUDE SALES OF MOTOR FUELS)
 - B. DEDUCTIONS*: _____
 - C. A MINUS B EQUALS TAXABLE RECEIPTS: _____
 - D. TAX DUE FROM TABLE 1 _____
 - E. GALLONS OF GASOLINE & MOTOR FUELS SOLD _____
 - F. TAX DUE ON LINE E FROM TABLE 1.1 _____
 - G. TOTAL TAX DUE LINE D PLUS LINE F _____
 - H. MAXIMUM TAX DUE _____
 - I. ENTER THE LESSER OF LINE G OR LINE H 6,200.00

17. CLASS: RETAIL WHOLESALE COMMISSION PUBLIC UTILITIES LENDING
 OTHER

18. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:
 (FOR OTHERS, PROFESSIONALS, OR PHARMACIES MULTIPLY TAXABLE RECEIPTS BY .18)

19. FLAT FEES:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
TOTAL FOR FLAT FEES			

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

21. INTEREST (1 $\frac{1}{4}$ % PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL UNTIL TAX IS PAID):

22. 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%):

23. TOTAL AMOUNT DUE

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

**Louisiana Occupational License
Tax Tables**
Prepared by the
Louisiana Municipal Association

RETAIL R.S. 47:354 **TABLE 1**

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
\$0	\$50,000	\$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	850
750,000	1,000,000	1,200
1,000,000	1,500,000	1,800
1,500,000	2,000,000	2,400
2,000,000	2,500,000	3,000
2,500,000	3,000,000	3,600
3,000,000	3,500,000	4,200
3,500,000	4,000,000	4,800
4,000,000	4,500,000	5,400
4,500,000	5,000,000	6,000
5,000,000	5,500,000	6,200
5,500,000	.....	.....

WHOLESALE R.S. 47:355 **TABLE 2**

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
\$0	\$100,000	\$50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	600
2,500,000	3,000,000	700
3,000,000	4,000,000	900
4,000,000	5,000,000	1,000
5,000,000	5,500,000	1,250
5,500,000	6,000,000	1,800
6,000,000	6,500,000	2,400
6,500,000	7,000,000	3,000
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	8,400
12,000,000	13,000,000	8,800
13,000,000	14,000,000	7,200
14,000,000	.....	.....
.....	.....	7,500

RETAIL GASOLINE R.S. 47:354.1 **TABLE 1.1**

If the Gallons Sold are:

As Much As	But Less Than	The Annual License Shall Be:
0	55,000	\$50
55,000	85,000	60
85,000	110,000	80
110,000	165,000	120
165,000	225,000	180
225,000	275,000	250
275,000	325,000	300
325,000	450,000	360
450,000	550,000	500
550,000	650,000	650
650,000	825,000	800
825,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	.....	6,200

COMMISSION R.S. 47:357 **TABLE 4**

If the Gross Annual Commissions and Brokerages are:

As Much As	But Less Than	The Annual License Shall Be:
\$0	\$15,000	\$50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,800
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000	.....	3,700

LENDING R.S. 47:356 **TABLE 3**

If the Amount of the Loan Made is:

As Much As	But Less Than	The Annual License Shall Be:
\$0	\$250,000	\$50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,050
7,500,000	8,000,000	1,100
8,000,000	8,500,000	1,150
8,500,000	9,000,000	1,200
9,000,000	9,500,000	1,250
9,500,000	10,000,000	1,350
10,000,000	11,000,000	1,450
11,000,000	12,000,000	1,550
12,000,000	13,000,000	1,650
13,000,000	14,000,000	1,750
14,000,000	15,000,000	1,850
15,000,000	16,000,000	1,950
16,000,000	17,000,000	2,050
17,000,000	18,000,000	2,150
18,000,000	19,000,000	2,250
19,000,000	20,000,000	2,500
20,000,000	25,000,000	3,000
25,000,000	30,000,000	3,500
30,000,000	35,000,000	3,700
35,000,000	.....	.....

PUBLIC UTILITIES R.S. 47:358 **TABLE 5**

If the Gross Annual Receipts are:

As Much As	But Less Than	The Annual License Shall Be:
\$0	\$20,000	50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	250
150,000	200,000	300
200,000	250,000	450
250,000	500,000	650
500,000	750,000	750
750,000	1,000,000	1,500
1,000,000	1,250,000	2,250
1,250,000	1,500,000	3,000
1,500,000	1,750,000	3,750
1,750,000	2,000,000	4,500
2,000,000	2,250,000	5,250
2,250,000	2,500,000	6,000
2,500,000	.....	6,900
.....	.....	7,500