



* Attention *

If you are a business and applying for a “NEW” occupational license in the City of Covington, Louisiana you must apply for this license at city hall. Please call the City of Covington at 985-892-1873 with any questions regarding a “New” occupational license application.

If you are “Renewing” your license and have questions, please call Avenu at 800-556-7274 and we will be happy to assist you.

Section 3 – Renewal

(Complete this section to renew your business license.)

15. **Business Opened During Previous Calendar Year:**

Avenu Account No. _____

- 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 Est. Taxable Gross:** _____
- G. Skip to Section 4 to Calculate Tax Due

Fee Schedule No. _____

16. **Existing Business Opened prior to Previous Calendar Year** -The gross receipts for the prior calendar year, minus applicable deductions, are the taxable receipts.

- A. Gross Sales/Receipts: _____
- B. Deductions*: _____
- C. **(A) Minus (B) Equals Taxable Receipts:** _____
- D. Skip to Section 4 to Calculate Tax Due

If you are a nursing home (as described in section R.S 47:359: (l)) please only report 1/3 of the total gross receipts.

17. **Retail Dealers of Gasoline and Motor Fuels**-The tax is computed based on the amount of gallons of gasoline or motor fuels sold using the table in R.S. 47:354.1 and the amount of gross sales of merchandise, services and rentals using the table in R.S. 47:354. The maximum sum of the tax using the two tables shall not exceed \$6,200.

- 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: \$6,200.00
- I. Enter The Lesser of Line (G) or Line (H): _____
- J. Sign and Date Application

Section 4 – Calculate Tax Due
(Complete lines 18 through 23.)

18. **Class:** Indicate the class of business which constitutes the major portion of the gross receipts, fees, or commissions earned.
 Retail Wholesale Commission Public Utilities Lending Other

Use Appropriate Table to Calculate Tax Due:

Using the appropriate table for the class checked, calculate the tax due. For businesses not falling within the five classes listed, such as professionals or pharmacy, multiply the taxable receipts by one-tenth of one percent (0.001). **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 per room, plus a retail tax based on 1/3 of the taxable gross receipts; real estate broker-\$2,200; retail building materials dealers-taxed under wholesale schedule-\$6,200.00**

(For Others, Professionals, or Pharmacies Multiply Taxable Receipts by (1/10 of 1%) or Insert Amount Calculated Above

18. Occupational Tax Due \$ _____

19. Flat Fees: For those items subject to a flat fee, list total items by type, and calculate the tax due. [i.e. Video poker machines, pool tables, etc.]

Fee Schedule Number & Item description	Quantity of Items	Fee Per Item	Total for Items
19. Total for Flat Fees			

20. **Amount of Tax Due (Total of Lines 18 and 19):** \$ _____

21. **Interest of 1 ¼% (.0125) Due March 1st, additional interest due per month until paid in full:** \$ _____

22. **Penalty (If filed March 1st or after) 5% of tax due for each 30 days or fraction thereof, Maximum penalty of 25%** \$ _____

23. **Total Occupational License Tax Due:** \$ _____

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

I hereby swear that the amount of gross receipts as required for disclosure in order to obtain an occupational tax license has been examined by me and to the best of my knowledge is true, correct, and complete. I understand issuance of an occupational tax license does not permit business operation unless business is properly zoned and/or in compliance with all applicable laws/rules.

Returned Check Disclaimer: Effective July 1, 2010, each returned item received by Avenu due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Avenu is not responsible for any additional bank fees that will accrue due to the resubmission of the returned item. Please see the full returned check policy at www.avenuinsights.com.

Signature of Applicant: _____ **Title:** _____ **Date:** _____

Print Name of Applicant: _____ **Telephone:** _____