

**Make Check Payable To:**

Tax Trust Account

**Mail to:**

RDS--LA Occupational License Tax  
9618 Jefferson Highway, Suite D #334  
Baton Rouge, LA 70809  
Toll Free Phone 800-556-7274  
Toll Free Fax Number 844-528-6529

**Application for Occupational License  
ALL FIELDS MUST BE COMPLETED**

Town of Iowa, LA (1756)

Due: January 1 Delq: March 1

Year:\* \_\_\_\_\_

If purchasing for different license year:  
\_\_\_\_\_

Occupational License Tax Application

**Section 1 – Business Information**

(Lines 1 through 12 must be completed in full.)

Failure to Complete will delay License

- Date of Application: \_\_\_/\_\_\_/\_\_\_ (Month, Day, Year) RDS ID: \_\_\_\_\_
- Application Type: **New Business** Renewal (Provide Prior Year's License Number): \_\_\_\_\_
- FEIN/Social Security #: \_\_\_\_\_ LA Sales Tax Number: \_\_\_\_\_ Local Sales Tax Number: \_\_\_\_\_
- Taxpayer Name: \_\_\_\_\_ Trade Name/DBA: \_\_\_\_\_
- Mailing Address: \_\_\_\_\_  
(Street) (City) (State) (Zip)
- Physical Address: \_\_\_\_\_  
(Street—No PO Box) (City) (State) (Zip)
- Email Address: \_\_\_\_\_ Telephone No.: \_\_\_\_\_
- Type of Business (Select One): \_\_\_\_\_ Other (Specify): \_\_\_\_\_
- Advise Location of Accounting Records: (5)=Mailing Address (6)=Physical Address
- Provide information on owner(s) below. If corporation or partnership, provide information for officers or partners. For Corporation, provide state of incorporation:

Name	Title	Social Security Number
Resident Address		Telephone Number
Name	Title	Social Security Number
Resident Address		Telephone Number
Name	Title	Social Security Number
Resident Address		Telephone Number

- Provide Name and address of your agent or attorney who would be served if a suit or charges were filed:  
\_\_\_\_\_

Business Type: \_\_\_\_\_ Other Description: \_\_\_\_\_  
Description of Sales or Activity or (Example: Retail, women's clothing etc): \_\_\_\_\_

- Required: Schedule Number from Fee Schedule....see business classification list at [www.revds.com](http://www.revds.com): \_\_\_\_\_

**Section 2 – New Businesses**

(Complete this section if you are a new business. To purchase a renewal license skip to Section 3.)

- New Business Check One:**  New Business Started On: \_\_\_/\_\_\_/\_\_\_  
 Purchased Existing Business-Name Previous Owner: \_\_\_\_\_  Other (Specify): \_\_\_\_\_

- Check One Box Below and Follow Instructions to Calculate Taxable Gross Receipts:

**Business Opened This Calendar Year**

Less Than 30 Days:

Between Dec 2 & Dec 31  
Total Gross Receipts for Period of Operation: \_\_\_\_\_  
Skip to Section 4 to Calculate Tax Due

Prior to Dec 2: Pay Minimum Tax; Calculate Remainder Due After First 30 Days of Operation Using Method Immediately Below.

More Than 30 Days:

- Gross Receipts For First 30 Days: \_\_\_\_\_
- Deductions\*: \_\_\_\_\_
- (A) Minus (B) Equals Taxable Receipts: \_\_\_\_\_
- Number of Months In Operation: \_\_\_\_\_
- (D) Times (C) Equals Est. Taxable Gross: \_\_\_\_\_
- Skip to Section 4 to Calculate Tax Due

**Section 3 – Renewal**

*(Complete this section to renew your business license.)*

RDS Account No. \_\_\_\_\_

15.  **Business Opened During 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 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
<b>19. Total for Flat Fees</b>			

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

21. **Interest of 1 ¼% (.0125) Due March 1<sup>st</sup>, 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 RDS due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. RDS 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.revds.com/taxpayer/return-check-disclaimer](http://www.revds.com/taxpayer/return-check-disclaimer).

**Signature of Applicant:** \_\_\_\_\_ **Title:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Print Name of Applicant:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_