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Mail to:

RDS
Occupational License Dept.
9618 Jefferson Highway, Suite D #334
Baton Rouge, LA 70809
Fax Number 844-528-6529

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

Name of Municipality _____

License Year _____

Occupational License Tax Application

Section 1 – Business Information

(Lines 1 through 11 must be completed in full.)

- 1. Date of Application: ___/___/___ (Month, Day, Year) RDS ID: _____
- 2. Application Type: New Business Renewal (Provide Prior Year's License Number): _____
- 3. FEIN/Social Security # _____ LA Sales Tax Number: _____ Local Sales Tax Number: _____
- 4. Taxpayer Name: _____ Trade Name/DBA: _____ Telephone: _____
- 5. Mailing Address: _____
(Street) (City) (State) (Zip)
- 6. Physical Address: _____
(Street) (City) (State) (Zip)
- 7. Advise Location of Accounting Records: (5)=Mailing Address (6)=Physical Address
- 8. Type of Business (Check One): Individual Corp LLC Partnership Professional Assoc Non-Profit Governmental
 Other (Specify) _____
- 9. 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

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

- 11. Business Type: Retail Wholesale Bldg Contractor Service Professional Manufacturer Rental
 Other _____
Description of Sales or Activity:
(Example: Retail, women's clothing etc...see enclosed business classification list) _____

Section 2 – New Businesses

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

- 12. New Business Check One: New Business Started On: ___/___/___
 Purchased Existing Business-Name Previous Owner: _____ Other (Specify) _____
- 13. 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:
 - 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 Est. Taxable Gross: _____
 - F. Skip to Section 4 to Calculate Tax Due

Section 3 – Renewal *(Complete this section to renew your business license.)*

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

- A. Gross Receipts: _____
- B. Deductions*: _____
- C. (A) Minus (B) Equals Taxable Receipts: _____
- D. No. of Days in 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

Existing Business -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.

15. **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 16 through 22.)*

16. **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

17. **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%) **Occupational Tax Due \$** _____

18. **Flat Fees:** For those items subject to a flat fee, list total items by type, and calculate the tax due.

Item	Number	Fee	Total for Item
Total for Flat Fees			

- 19. **Amount of Tax Due (Total of Lines 17 and 18):** \$ _____
- 20. **Interest of 1 1/4% (.0125) Due March 1st, additional interest due per month until paid in full:** \$ _____
- 21. **Penalty (If filed March 1st or after) 5% of tax due for each 30 days or fraction thereof; Maximum penalty of 25%** \$ _____
- 22. **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.

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

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