

Confidential Character of Records

Calcasieu Parish not only serves as stewards of sales tax funds but also serves as custodians of sales tax records. Taxpayers can be assured of confidential protection as defined below. While we are making general information available publicly, we are steadfast in not revealing any specific business information.

The records and files housed by the department in the administration of the ordinance shall be deemed confidential and privileged. Neither the collector nor any staff person engaged in the administration thereof or charged as custodians of any such records or files shall divulge or disclose any information obtained from records or files or from an examination or inspection of a dealer's property or premises. Further, neither the collector nor an employee participating in the administration or charged with the custody of such records or files shall be expected to produce any records or files for inspection by any person or for use in any action or proceeding except (a) actions or proceedings under the provisions of this ordinance; and (b) when records, files or the facts are directly involved in such action or proceedings.

Payment Options Are Expanded

Starting in January 2010, as part of department goals, payment options will be expanded to include the acceptance of Visa and Master Card. To some, it has been a



long time arriving, and perhaps long overdue according to others. Nonetheless, the day for paying with a credit card is here. Although the payment option is being limited to Visa and Master Card, we remain optimistic in regard to the advantage dealers now have as a payment tool. Unfortunately, there is a downside to paying with a credit card. The service will not be free. Instead, a charge or convenience fee will be added to any money due at the time of payment when a credit card is used. That same convenience fee will be either a flat fee or a percentage depending on the volume of money (tax due) at the time of payment. Hopefully this option will be simple, convenient, and worth the small fee.

Free Sales Tax Class

A class is being offered free of charge to all dealers in Calcasieu Parish. This class is held at our office at 2439 6th 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.

Sampling Techniques Can Determine Audit Results

Once audit arrangements are scheduled for the purpose of identifying the correct amount of tax, the taxpayer and the collector or his representative may enter into a binding agreement to use a sampling technique as a basis for projecting audit findings.



Taxpayers must be notified by the collector or a designated representative in writing that a sampling procedure will be used before using the procedure to project the results of an audit.

The sampling procedure chosen is expected to produce a sample reflective as near as possible to the normal conditions under which the business was operated during the period to which the audit is directed. Any transaction determined or proven not to be representative of the dealer's normal business operation shall be eliminated from the sample. Further, if a sampling procedure is found not to be developed or applied in accordance with generally acceptable sampling techniques, that segment of the audit established via a projection based upon the application of the disputed technique shall be replaced with a projection based upon a new sample that conforms to generally acceptable techniques as recognized by the American Institute of Certified Public Accountants.

**Local Sales Tax Holidays**

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

MLK Day.....Jan. 18, 2010
Mardi Gras.....Feb. 15-16, 2010
Easter.....April 1-5, 2010

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.

Terminating or Transferring a Business

As in every case of a beginning and ending process, procedures are generally required. Terminating or transferring a business venture is certainly no different.



Whenever a dealer liable for any tax, interest, or penalty levied by the department sells his business or stock of goods or closes his business, that dealer is obligated to make a final return and payment within fifteen (15) days after the date of selling or closing the business. However, under continuing operating conditions, a dealer is expected to file his final return and pay any tax due by the twentieth day following the close of the taxable period covered by the return. Successors or assigns, if any, must deduct from the purchase price sufficient money to cover any outstanding taxes, interest, and penalties due and unpaid unless the former owner can produce a receipt and/or certificate stating that no taxes, interest, or penalties are due. If a purchaser of a business neglects to withhold adequate funds when a liability does exist with the prior owner(s), the buyer will be held liable for the payment of the outstanding debt accrued and unpaid by the previous owner(s).

Further, when a dealer closes a business and subsequently opens a similar business under the same ownership, whether the type of ownership is individual, partnership, corporation, or

other, that dealer shall remain liable for any debt owed in connection to the original business.

LOCAL EXEMPTION CERTIFICATES

In our July 2009 issue, we reported that the Louisiana Department of Revenue was issuing new resale exemption certificates to dealers who qualify. We also mentioned at that time that local exemption certificates were required also. Effective November 1, 2009, our office discontinued the issuance of local "Resale" exemption certificates. We will, however, continue to provide other appropriate exemption certificates as requested by our local dealers. In light of the procedures put in place by the LA Department of Revenue concerning these resale certificates, we've determined that our local resale exemption certificate will no longer be required. Vendors may rely upon the fact that if a customer provides them with a copy of Form R-1064 or R-1067, this will satisfy local purposes as well. Vendors may visit the Department of Revenue's website and investigate whether a dealer has been issued one of these certificates. The website is www.rev.state.la.us.

REMINDER

Our website offers a totally scanner-friendly Sales and Use Tax Report. The website is easily accessed by going to 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. Filing online is a 100% free service. The only cost to taxpayers is the time it takes for registration.

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.