



LINCOLN PARISH SALES AND USE TAX COMMISSION

DENISE GRIGGS
ADMINISTRATOR

POST OFFICE BOX 863
RUSTON, LOUISIANA 71273-0863

TELEPHONE: (318) 251-8624
FAX: (318) 251-8698

Hello,

Our office was notified that you will be a vendor at Big Creek Trade Days.

- 1) I have attached a one-time local tax return specifically for this event. You are required to submit a return even if you made zero sales. ***It is your responsibility to submit your own return and payment. Please do not give the event coordinator your return or your money. Please note: Do NOT hand over money to anyone claiming they are collecting sales tax returns and money. This is not anyone from our office.
- 2) I have also attached the state's special event tax return. Any questions regarding state tax, should be directed to, the Louisiana Department of Revenue Special Events Division at 1-855-307-3893 or e-mail special.events@la.gov. You will mail this return to LDR. Their post office box is listed at the bottom of the return.
- 3) If you are a barn vendor, you will be required to file monthly returns and should apply for a sales tax account in Lincoln Parish.

https://parishe-file.revenue.louisiana.gov/default_1.aspx

GARAGE SALE ITEMS: A garage sale is typically a one-time event, and the law does not require that sales tax be collected/remitted. However, if you are selling rummage/garage sale items at a festival or special event, then you will be required to collect and remit sales tax.

If you have any questions at all, please do not hesitate to give me a call or send me an e-mail.

Sincerely,

Valerie Brantley
Compliance Auditor
collections@lpsto.org

Lincoln Parish Sales and Use Tax Commission

PO Box 863
Ruston, LA 71273-0863
(318) 251-8624

**Big Creek Trade Days
Sales Tax Return**

For the month of: _____ **2024**

This return is **DUE** on the 1st day of the month following the period covered by this return and becomes **DELINQUENT** on the 21st day.

1. Gross Sales of Tangible Personal Property, Leases, Rentals, and Services as Reported to the State of Louisiana		\$
2. Less Allowable Deductions		
A. Sales Made Per RS 47:305.57 (Cultural Art Dist.)	\$N/A	
B. Other, please explain _____	\$	
Total Deductions		\$
3. Amount Taxable (line 1 minus total of line 2)		\$
4. Total Amount of Tax Due (line 3 multiplied by rate)	Rate 3.75 %	\$
5. Penalty – 5% of tax for each 30 days or fraction thereof; maximum 25%		\$
6. Interest – .0329% daily rate per day from the first day of the month in which tax is due, until paid		\$
7. Total Tax, Penalty & Interest		\$

Please make your remittance payable to **Lincoln Parish Sales & Use Tax Commission.**

I declare, under the penalties for filing false reports, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

_____ Date _____ Authorized Signature

Business Name: _____

Business Address: _____

*****Please note*** ALL PARTICIPANTS MUST COMPLETE AND FILE A RETURN WITH THE LOCAL SALES TAX OFFICE EVEN IF THERE WERE NO SALES MADE AT THE SHOW. THIS ENSURES THAT EACH PARTICIPANT HAS BEEN ACCOUNTED FOR ON THE PARTICIPANT LIST PROVIDED TO OUR OFFICE. **IF THERE ARE NO SALES TO REPORT, PLEASE COMPLETE THIS RETURN WITH THE BUSINESS NAME AND ADDRESS AND WRITE "NO SALES" ON THE TAX RETURN AND MAIL TO:****

LINCOLN PARISH SALES TAX COMMISSION
PO BOX 863 RUSTON, LA 71273.

THE LOCATION OF THIS EVENT IS NOT LOCATED IN A CULTURAL ARTS DISTRICT. THE EXEMPTION PER R.S. 47:305.57 (CULTURAL ART DISTRICT EXEMPTION) CANNOT BE TAKEN.

*****BOOTH FEES, PAYROLL AND BUSINESS EXPENSES ARE NOT VALID SALES TAX DEDUCTIONS*****

Parish Tax Rate: 3.75%
State of Louisiana Rate: 4.45%

Any questions regarding local tax, please call Lincoln Parish Sales Tax Commission @ 318-251-8624

Any questions regarding State tax, please call Louisiana Department of Revenue Special Events Division @ 1-855-307-3893 or email special.events@la.gov

