TOWN OF LIVINGSTON

OCCUPATIONAL LICENSE TAX APPLICATION

(The tax is due January 1 for existing businesses and is delinquent after the last day of February.)

1. Date of Return_____/_____/_____(MONTH, DAY, YEAR)
2. ☐ New Business ☐ Renewal—PROVIDE PRIOR YEAR'S LICENSE NUMBER:_____
3. FEDERAL EMPLOYER ID NUMBER:_____
4. LA SALES TAX NUMBER:_____
5. LOCAL SALES TAX NUMBER: _____

6A. TAXPAYER NAME B. TELEPHONE NUMBER

_____

C. TRADE NAME

_____

D. MAILING ADDRESS, CITY, STATE, ZIP CODE

_____

E. PHYSICAL LOCATION, STREET ADDRESS, CITY, STATE, ZIP CODE

_____

7. Location of Accounting Records: ☐ d ☐ e
8. Type of Business: ☐ Individual ☐ Partnership ☐ Corporation

☐ Governmental ☐ Non-profit ☐ 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 #
RESIDENT ADDRESS		TELEPHONE #
NAME	TITLE	SOCIAL SECURITY #
RESIDENT ADDRESS		TELEPHONE #
NAME	TITLE	SOCIAL SECURITY #
RESIDENT ADDRESS		TELEPHONE #

10. Name and address of agent for service of process

_____

11. Nature of Business-description of sales or activity.

_____

I affirm that the information given on this application and the attachedschedules is true and correct.

12. SIGNATURE OF APPLICANT_____TITLE_____

SIGNATURE OF PREPARER IF DIFFERENT FROM ABOVE_____

SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS

NEW BUSINESS

13. CHECK ONE:

☐ STARTED NEW BUSINESS ON _____ (DATE)

☐ PURCHASED EXISTING BUSINESS–NAME OF PREVIOUS OWNER _____

☐ OTHER (SPECIFY) _____

14. CHECK ONE BOX BELOW AND FOLLOW INSTRUCTIONS TO CALCULATE TAXABLE GROSS RECEIPTS:

☐ BUSINESS OPENED THIS CALENDAR YEAR

☐ LESS THAN 30 DAYS

☐ BETWEEN DECEMBER 2 AND DECEMBER 31:

TOTAL GROSS RECEIPTS FOR PERIOD OF OPERATION: _____

☐ PRIOR TO DECEMBER 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 ESTIMATED TAXABLE GROSS OF: _____

☐ BUSINESS OPENED DURING THE 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 EQUALS ESTIMATED TAXABLEE GROSS OF: _____

☐ EXISTING BUSINESS

15. A. GROSS SALES/RECEIPTS: _____
B. DEDUCTIONS*: _____

C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

☐ RETAIL DEALERS OF GASOLINE AND MOTOR FUELS

16. 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 ONLINE 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

17. CLASS: ☐ RETAIL ☐ WHOLESALE ☐ COMMISSION ☐ PUBLIC UTILITIES ☐ LENDING ☐ OTHER

18. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:
(FOR OTHERS, PROFESSIONALS, OR PHARMACIES MULTIPLY TAXABLE RECEIPTS BY .1%) _____

19. FLAT FEES:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
		TOTAL FOR FLAT FEES	

20. AMOUNT OF TAX DUE (TOTAL OF LINES 18 AND 19) _____

21. INTEREST (1¼% PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL TAX IS PAID): _____

22. PENALTY (5% OF THE TAX DUE FOR EACH THIRTY DAYS, OR FRACTION THEREOF, FROM THE DUE DATE UNTIL THE RETURN IS FILED, BUT IS LIMITED TO A TOTAL OF 25%): _____

23. TOTAL AMOUNT DUE _____

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

MAKE CHECKS PAYABLE TO:

Town of Livingston
P.O. Box 430
Livingston, LA 70754

Louisiana Occupational License
Tax Tables
Prepared by the
Louisiana Municipal Association

RETAIL R.S. 47:354 TABLE 1

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
$0	$50,000	$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	800
750,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	. . . .	6,200

RETAIL GASOLINE R.S. 47:354.1 TABLE 1.1

If the Gallons Sold are:

As Much As	But Less Than	The Annual License Shall Be:
0	55,000	$50
55,00	85,000	60
85,000	110,000	90
110,000	165,000	120
165,000	225,000	180
225,000	275,000	250
275,000	325,000	300
325,000	450,000	360
450,000	550,000	500
550,000	650,000	650
650,000	825,000	800
825,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	.	6,200

WHOLESALE R.S. 47:355 TABLE 2

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 100,000	$ 50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	700
2,500,000	3,000,000	900
3,000,000	4,000,000	1,000
4,000,000	5,000,000	1,250
5,000,000	5,500,000	1,800
5,500,000	6,000,000	2,400
6,000,000	6,500,000	3,000
6,500,000	7,000,000	3,600
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000	. . . .	7,500

COMMISSION R.S. 47:357 TABLE 4

If the Gross Annual Commissions and Brokerages are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 15,000	$ 50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000	. . . . .	3,700

LENDING R.S. 47:356 TABLE 3

If the Amount of the Loan Made is:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 250,000	$ 50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000
30,000,000	35,000,000	3,500
35,000,000	. . . .	3,700

PUBLIC UTILITIES R.S. 47:358 TABLE 5

If the Gross Annual Receipts are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 20,000	$ 50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000	. . .	7,500