

## OCCUPATIONAL LICENSE TAX APPLICATION

(THE TAX IS DUE JANUARY 1 FOR EXISTING BUSINESSES, AND IS DELINQUENT AFTER THE LAST DAY OF FEBRUARY.)  
(PLEASE SEE THE ATTACHED INSTRUCTIONS FOR COMPLETING THIS APPLICATION)

1. Date of Return \_\_\_\_/\_\_\_\_/\_\_\_\_ (MONTH, DAY, YEAR)

2. ☐ New Business ☐ Renewal

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. Type of Business: ☐ Individual ☐ Partnership ☐ Corporation  
☐ Governmental ☐ Non-profit ☐ other (specify) \_\_\_\_\_

8. 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

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

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

10. SIGNATURE OF APPLICANT \_\_\_\_\_ TITLE \_\_\_\_\_

SIGNATURE OF PREPARER IF DIFFERENT FROM ABOVE \_\_\_\_\_

**SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS**

**NEW BUSINESS**

11. CHECK ONE:

- ☐ STARTED NEW BUSINESS ON \_\_\_\_\_ (DATE)  
☐ PURCHASED EXISTING BUSINESS—NAME OF PREVIOUS OWNER \_\_\_\_\_  
☐ OTHER (SPECIFY) \_\_\_\_\_

☐ **EXISTING BUSINESS**

12. A. GROSS SALES/RECEIPTS: \_\_\_\_\_  
B. DEDUCTIONS\*: \_\_\_\_\_

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

C. A MINUS B EQUALS TAXABLE RECEIPTS: \_\_\_\_\_

☐ **RETAIL DEALERS OF GASOLINE AND MOTOR FUELS**

13. A. GROSS SALES/RECEIPTS: \_\_\_\_\_  
(DO NOT INCLUDE SALES OF MOTOR FUELS)  
B. DEDUCTIONS\*: \_\_\_\_\_

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

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 \_\_\_\_\_

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

15. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:

(FOR OTHERS, PROFESSIONALS, OR PHARMACIES MULTIPLY TAXABLE RECEIPTS BY .1%) \_\_\_\_\_

16. FLAT FEES: (ONLY FILL OUT IF YOUR BUSINESS IS SUBJECT TO FLAT FEES)

ITEM	NUMBER	FEE	TOTAL FOR ITEM
TOTAL FOR FLAT FEES			

17. AMOUNT OF TAX DUE (TOTAL OF LINES 18 AND 19) \_\_\_\_\_

18. INTEREST (1¼% PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL  
UNTIL TAX IS PAID): \_\_\_\_\_

19. 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%): \_\_\_\_\_

20. TOTAL AMOUNT DUE \_\_\_\_\_

## APPLICATION INSTRUCTIONS

PLEASE REVIEW THESE INSTRUCTIONS CAREFULLY. FAILURE TO COMPLETE ALL APPLICABLE LINES WILL DELAY THE PROCESSING OF THIS RETURN AND THE ISSUANCE OF THE APPLICABLE RECEIPTS AND LICENSES.

**WHO MUST FILE:** EACH PERSON PURSUING ANY TRADE, PROFESSION, VOCATION, CALLING OR BUSINESS SHOULD COMPLETE THIS FORM.

### LINE INSTRUCTIONS

1. FILL IN MONTH, DAY AND YEAR OF APPLICATION.
2. INDICATE WHETHER THE BUSINESS IS NEW (BEGAN OPERATION OR WAS PURCHASED IN THE PREVIOUS CALENDAR YEAR) OR IS AN EXISTING BUSINESS APPLYING FOR A RENEWAL.
3. PROVIDE REQUESTED NUMBERS OR PRINT "NONE" IF YOU HAVE NONE.
4. SEE INSTRUCTIONS FOR NUMBER 3.
5. SEE INSTRUCTIONS FOR NUMBER 3.
6. PROVIDE THE INDICATED INFORMATION FOR THE TAXPAYER/BUSINESS.
7. INDICATE THE TYPE OF BUSINESS BY CHECKING ONE OF THE 6 BOXES PROVIDED.
8. PROVIDE ALL INFORMATION REQUESTED ON BUSINESS OWNERS. IF THE BUSINESS HAS A SINGLE OWNER, PROVIDE INFORMATION ON THAT OWNER HERE.
9. DESCRIBE THE KIND OF BUSINESS TO BE CARRIED ON AT THIS LOCATION. PLEASE PROVIDE DETAIL, SUCH AS: RETAIL, WOMEN'S CLOTHING; WHOLESALE, RESTURANT SUPPLIES; CONSTRUCTION, HOME BUILDING, GENERAL CONTRACTOR; LENDING, MORTGAGE LOANS; COMMISSION, REAL ESTATE AGENT, ETC. IF UNCERTAIN OF CATEGORY, DESCRIBE THE BUSINESS IN DETAIL.
10. THE TAXPAYER OR PREPARER MUST SIGN THE APPLICATION.
11. CHECK THE APPROPRIATE BOX AND PROVIDE THE REQUESTED INFORMATION FOR EITHER NEW BUSINESSES. IF THIS APPLICATION IS FOR AN EXISTING BUSINESS, SKIP TO NUMBER 12.
12. FOR EXISTING BUSINESSES, THE GROSS RECEIPTS FOR THE PRIOR CALENDAR YEAR, MINUS APPLICABLE DEDUCTION, ARE THE TAXABLE RECEIPTS. THE TAXABLE RECEIPTS, ONCE CALCULATED AS INSTRUCTED FOR THE BOX CHECKED TO INDICATE THE LENGTH OF TIME IN OPERATION, SHOULD BE RECORDED IN THE BLANK ON THE RIGHT OF THE FORM.
13. FOR RETAILER 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 RENTAL USING THE TABLE IN R.S.47:354. THE MAXIMUM SUM OF THE TAX USING THE TWO TABLES SHALL NOT EXCEED \$6,200.
14. INDICATE THE CLASS OF BUSINESS WHICH CONSTITUTES THE MAJOR PORTION OF THE GROSS RECEIPTS, FEES, OR COMMISSIONS EARNED.
15. USING THE APPROPREATE ALE FOR THE CLASS CHECKED, CALCULATE THE TAX DUE. FOR BUSINESSES NOT FALLING WITHIN THE FIVE CLASSES LISTED, SUCH AS PROFESSIONAL OR PHARMACY, MULTIPLY THE TAXABLE RECEIPTS BY ON-TENTH OF ONE PERCENT (0.1%). BE AWARE OF THE FOLLOWING MAIXIMUM 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 SEPATATE LICENSE FOR ANY RETAIL SALES; NURSING HOMES-\$2.00 PER OOM, PLUS A RETAIL TAX BASED ON 1/3OF THE TAXABLE GROSS RECEITPS; REAL ESTATE BRODER -\$2,200.00: RETAIL BUILDING MATERIALS DEALERS-TAXED UNDER WHOLESALE SCHEDULE-\$6,200.00.
16. FOR THOSE ITEMS SUBJECT TO A FLAT FEE, LIST TOTAL ITEMS BY TYPE, AND CALCULATE THE TAX DUE. FOR EXAMPLE:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
POOL TABLES	5	\$20	\$100
VIDEO GAMES	7	\$50	\$350
		TOTAL	\$450

17. ADD THE TAX DUE PLUS ANY FLAT FEES.
18. CALCULATE INTEREST DUE FOR DELINQUENT TAXES PAID AFTER THE LAST DAY OF FEBRUARY.
19. CALCULATE THE PENALTY FOR DELINQUENT TAXES.
20. LIST TOTAL AMOUNT DUE. REMIT THIS AMOUNT WITH THE COMPLETED APPLICATION TO:

TOWN OF OAK GROVE  
407 EAST MAIN STREET  
OAK GROVE, LA. 71263

FOR QUESTIONS, PLEASE CALL (318)428-3276.

# Louisiana Occupational License Tax Tables

RETAIL, SERVICE AND RENTALS 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	

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	

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	

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	
55,000	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	

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	

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	