

Rule 012 – Filing Frequency

Filing frequency is determined by the St. John the Baptist Parish Sales and Use Tax Office at the point a business registers. Most businesses are initially assigned a monthly filing frequency. Filing frequency is then reconsidered after a liability history has been developed.

We have instituted four (3) different filing frequencies. They are:

Monthly – Average liability of \$100 or more per month.

Quarterly – Average liability of \$200 or more, but less than \$300 per quarter.

Occasional – Liability that is incurred on a one-time or very infrequent basis.

A taxpayer's filing frequency is referenced on their sales/use tax return. Taxpayers are notified if a filing frequency change is made and when the change will take effect.

*NOTE: **Annual** filing frequency was discontinued in 2021.*

Provision of Forms:

All sales/use tax forms are available for download and printing from our website at www.lalocaltax.com. Forms can also be requested by email at info@lalocaltax.com, by telephone or by mail.

Online filing offers the most efficient and cost effective means for filing returns. Please visit:

<https://parishe-file.revenue.louisiana.gov/> or <https://salestaxonline.com> to complete your return online.

Self-generated forms are acceptable as long as they provide the same information in the same order as our prescribed forms. **Taxpayers using self-generated or substitute forms will not receive forms by mail.**