

OCCUPATIONAL LICENSE TAX APPLICATION

TOWN OF BENTON

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

1. _____
BUSINESS NAME / TRADE NAME

2. _____
PHYSICAL ADDRESS CITY STATE ZIP

3. _____
MAILING ADDRESS CITY STATE ZIP

4. _____
CONTACT NUMBER

5. _____
FAX NUMBER

6. _____
BUSINESS OWNER / TAXPAYER

7. _____
MAILING ADDRESS CITY STATE ZIP

8. _____
CONTACT NUMBER

9. _____
CELL NUMBER

10. LOCATION OF ACCOUNTING RECORDS

11. PLEASE SELECT TYPE OF BUSINESS:
____ INDIVIDUAL ____ PARTNERSHIP ____ CORPORATION ____ NON PROFIT
____ OTHER (SPECIFY) _____

12. STATE OF INCORPORATION _____

13. PROVIDE OFFICER INFORMATION IF CORPORATION OR PARTNERSHIP:

NAME TITLE CONTACT No.

ADDRESS SOCIAL SECURITY No.

NAME TITLE CONTACT No.

ADDRESS SOCIAL SECURITY No.

14. NAME AND ADDRESS OF AGENT FOR SERVICE PROCESS:

15. TYPE OF BUSINESS ACTIVITES / NATURE OF BUSINESS: (DESCRIBE)

16. FEDERAL EMPLOYER ID: _____

17. LOUISIANA SALES TAX No: _____

18. LOCAL SALES TAX No: _____

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

APPLICANT SIGNATURE TITLE DATE

SIGNATURE OF PREPARER TITLE DATE
IF DIFFERENT FROM ABOVE

NOTICE: Incomplete applications will NOT be accepted.

SCHEDULE A.: (PAGE 3 & 4) Must be complete prior to issuance of license.

RENEWALS: Complete Section 2. "EXISTING BUSINESS" of Schedule A. on page 3.
For businesses with Gasoline/ Fuel sales: complete Section 3. of Schedule A. on page 4

NEW BUSINESS: Complete Section 1. "NEW BUSINESS" of Schedule A. on page 3
For businesses with Gasoline/ Fuel sales: complete Section 1 & 3. of Schedule A. on page 3 & 4

SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS

(Skip to section 3. if gasoline and motor fuel is sold)

1. NEW BUSINESS:

IF YOU ARE STARTING A NEW BUSINESS:

"Started NEW BUSINESS on _____" (DATE)

"Purchased EXISTING BUSINESS-Name of previous owner

"OTHER (SPECIFY) _____

IF THE BUSINESS OPENED THIS CALENDAR YEAR:

LESS THAN 30 DAYS:

Between DECEMBER 2 and DECEMBER 31, list TOTAL GROSS Receipts:

\$

MORE THAN 30 DAYS:

Prior to DECEMBER 2; Pay Minimum; Calculate remainder due after the first 30 days of operation using the method below:

A. Gross receipts for first 30 days: _____

B. Deductions: _____

C. Subtract B from A = Taxable receipts: _____

D. Number of days in operation: _____

E. D times C = Estimated Taxable Gross: \$

IF BUSINESS OPENED IN PREVIOUS CALENDAR YEAR:

A. Gross receipts: _____

B. Deductions: _____

C. Subtract B from A = Taxable receipts: _____

D. Number of days in operation: _____

E. D times C = Average Gross Receipts: _____

F. 365 times E. = estimated taxable gross. \$

2. EXISTING BUSINESS:

A. Gross receipts: _____

B. Deductions: _____

C. Subtract B from A = Taxable receipts: \$

4. RETAIL DEALERS /GASOLINE AND MOTOR FUELS SALES

PART 1. Calculate Taxable Receipts for goods and services (*Do not include fuel Sales*)

PART 2. Calculate Taxable Receipts of Fuels Sales

Use TABLE 1.1 for calculating gallons sold

PART 1:

A. Gross receipts: _____

B. Deductions: _____

C. Subtract B from A = Taxable receipts: \$

PART 2.

A. Total from Section 1. Line C: _____

B. Total Gallons Sold: _____

C. Dollar amount from TABLE 1.1: _____

D. Add lines A plus C= Taxable Total: _____

E. Maximum Tax on Fuel: \$6200.00 _____

F. Enter the lesser of line D. or line E.: \$

TABLE 1.1		
Gallons		Dollars
As Much As	But Less Than	Shall Be:
0	55,000	\$ 50.00
55,000	85,000	\$60.00
85,000	110,000	\$90.00
110,000	165,000	\$120.00
165,000	225,000	\$180.00
225,000	275,000	\$250.00
275,000	325,000	\$300.00
325,000	450,000	\$360.00
450,000	550,000	\$500.00
550,000	650,000	\$650.00
650,000	825,000	\$800.00
825,000	1,000,000	\$900.00
1,000,000	1,500,000	\$1,200.00
1,500,000	2,000,000	\$1,800.00
2,000,000	2,500,000	\$2,400.00
2,500,000	3,000,000	\$3,000.00
3,000,000	3,500,000	\$3,600.00
3,500,000	4,000,000	\$4,200.00
4,000,000	4,500,000	\$4,800.00
4,500,000	5,000,000	\$5,400.00
5,000,000	5,500,000	\$6,000.00
5,500,000	.....	\$6,200.00

5. CALCULATE TAX

1. BUSINESS CLASSIFICATION:

- Retail Wholesale
 Commission Public Utility
 Lending Other _____

2. USING THE BUSINESS CLASS FIND THE TAX TABLE AND CALCULATE TAX AMOUNT:

(See attached list "TAX TABLES")

\$

3. FLAT FEES:

Item: _____

Number: _____

Total for Item: _____

(Multiply Item times Number = Total for Item)

Total for Flat Fee: \$

4. TOTAL AMOUNT DUE \$

FOR OFFICE USE ONLY
Penalties and Interest are added to all delinquent licenses beginning March 1 of each calendar year.
Interest due _____ 1 ¼ per month
Penalties due _____ 5% per month

**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

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