

## Rule 008 – 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 (4) 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.

**Annual** – Average liability of less than \$800 per year if liability recurs on a continuous and recurring basis.

**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.

### Provision of Forms:

All sales/use tax forms are available for download and printing from our website at [www.acistjohn.com](http://www.acistjohn.com). Forms can also be requested by email at [returns@acistjohn.com](mailto:returns@acistjohn.com), by telephone or by mail.

Tax returns are mailed to registered taxpayers as follows:

**Monthly** – Six (6) blank forms mailed in January and July of each year.

**Quarterly** – Two (2) blank forms mailed in January and July of each year.

**Annual** – One (1) return mailed in January of each year.

**Occasional** – One (1) return mailed in January of each year.

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.**