



LOUISIANA
DEPARTMENT of REVENUE

Post Office Box 4969
Baton Rouge, LA 70821-4969

Office hours are 8:00 a.m. to 4:30 p.m. Monday through
Thursday and Friday 9:00 a.m. to 4:30 p.m.
For assistance, you may call (855) 307-3893 or email us at:
business.tax@LA.Gov.
Visit our website at www.revenue.louisiana.gov

NOTICE OF PROPOSED TAX DUE



LABOR LAW POSTER SERVICE, LLC
6323 W SAGINAW HWY STE E
LANSING MI 48917-2492

000004



Date of Notice: March 24, 2022
Letter ID: L1560574224
Account ID: 2173634-001-200
Tax Type: Corporation Income & Franchise

PLEASE DO NOT IGNORE THIS NOTICE

Filing Period: 01/31/2021

Calculated Through:

April 13, 2022

1. Tax due:	\$100.00
2. Interest:	\$4.27
3. Penalties	\$55.00
A. Late Payment	\$0.00
B. Delinquent Filing	\$25.00
C. Underestimated	\$0.00
D. NSF Fee(s)	\$0.00
E. Other Penalties	\$30.00
4. Other charges:	\$0.00
5. Balance Due:	\$159.27
6. Less credits from other periods:	\$0.00
7. Less payments and credits:	\$0.00
8. Total amount due and payable:	\$159.27

TOTAL PERIOD BALANCE:

\$159.27

This notice is a proposed assessment of tax, interest, and penalty. If you agree, please remit the amount due. If you disagree, Louisiana law (R.S. 47:1563) provides that you have 30 days from the date of this notice to object in writing. If we do not receive a response or payment within 30 days, Louisiana law (R.S. 47:1564) requires us to proceed with collection actions. Please give this matter your prompt attention. If the amount due is not paid within 30 days of the date of this notice, additional penalties may be imposed pursuant to R.S. 47:1602(A)(4).

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Important

R.S. 47:1502

The collector shall collect and enforce the collection of all taxes, penalties, interest, and other charges that may be due under the provisions of Sub-title II of this Title and administer the legislative mandate therein contained. To that end, the collector is vested with all the power and authority conferred by this Title, except such as is specifically conferred upon other officials.

For more information on LOUISIANA REVISED STATUTES see the Legislative website at www.legis.state.la.us.

R.S. 47:1562 - Proposed assessment of tax

If you failed to file a required tax return or a review of your return determined that an additional amount of tax may be due, the Department of Revenue has determined the amount of tax that may be due and proposes to assess that amount as shown on the reverse side. If you do not agree with this proposed assessment, Louisiana law (R.S. 47:1563) allows you to file a protest in writing within 30 days from the date of this letter. Any protest so filed will be given careful consideration, and if you so desire, you will be given an opportunity for a hearing. Please mail questions you may have in connection with this proposed assessment in sufficient time to allow action prior to the expiration of the 30-day period following the date of this letter.

R.S. 47:1601 - Interest

This statute provides that when a taxpayer fails to pay any tax before the statutory due date, interest will be added to the amount of tax due and shall be computed from the due date until the tax is paid. The annual interest rate is variable and is posted on LDR's website on Form R-1111, Interest Rate Schedule Collected on Unpaid Taxes. Also, LDR announces the current year's interest rate in a Revenue Information Bulletin that also includes the rate for prior years.

Computation of interest on notices of tax due shall be fifteen (15) days after the issue date of the notice. If payment is received on or before the fifteenth day after the issue date of the notice, no refund of interest shall be made. If payment is received after the fifteenth day but on or before the thirtieth day, no additional interest will be assessed.

R.S. 47:1602(A)(1) - Delinquent Filing Penalty

This statute imposes a delinquent filing penalty when a taxpayer fails to file a return on time. The delinquent filing penalty is 5 percent of the tax due if the delinquency is for 30 days or less. An additional 5 percent must be imposed for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 25 percent of the original tax due.

R.S. 47:1602(A)(2) - Late payment penalty for taxes other than individual income tax

This statute imposes a late payment penalty when a taxpayer files a return but fails to pay the tax due on the return by the statutory due date, determined without regard to any extension of time for filing the return. The penalty is 5 percent of the unremitted tax if the failure to remit is for 30 days or less and an additional 5 percent for each additional 30 days or fraction thereof that the unremitted tax is not paid. This penalty will not be imposed for any 30-day period for which a delinquent filing penalty is due and cannot be imposed for more than five 30-day periods in total for each return required to be filed.

R.S. 47:1602(A)(4) - Late payment penalty for additional taxes due

This statute imposes a late payment penalty when a taxpayer pays the amount reported on the return, but additional amounts are determined to be due by the Department of Revenue. The penalty is 0.5 percent of the additional tax due if not paid within 30 days of this notice and an additional 0.5 percent for each additional 30 days or fraction thereof that the additional tax is not paid. This penalty will not be imposed for any 30-day period for which a penalty is due under R.S. 47:1602(A)(1), (2), or (3).

R.S. 47:1604.1(A) - Accuracy-related penalty

This statute provides that if a taxpayer fails to make a reasonable attempt to comply with the tax laws, rules or regulations, or shows a careless or reckless disregard for the tax laws, a penalty of 20 percent of the tax deficiency may be imposed. The penalty is presumed to apply if the taxpayer understates tax liability by 10 percent or more.

R.S. 47:1604.1(C) - Understatement of tax penalty for taxes other than individual income tax

This statute provides that if a taxpayer understates tax liability by 25 percent or more, an accuracy-related penalty of 10 percent of the deficiency may be imposed. This penalty can be assessed in addition to the 20 percent accuracy-related penalty.

R.S. 47:1604.1(D) - Penalty for willful disregard

This statute provides that if a taxpayer demonstrates a willful disregard of the tax laws, a penalty of 40 percent of the tax deficiency may be imposed. This penalty is presumed to apply when a taxpayer fails to timely pay tax withheld or collected from others, absent good cause. If this penalty applies, the penalties under R.S. 47:1604.1(A) - (C) will not.

R.S. 47:1604.2 - Returned payment penalty (NSF fee)

This statute provides that a returned payment penalty must be imposed if a check or electronic debit used to make payment of a tax, penalty, interest, or fee is returned unpaid by the bank on which it is drawn. The penalty is 1 percent of the amount of the check or electronic debt, or \$20, whichever is greater. In addition, a returned payment will be considered a failure to pay the tax and will give rise to interest and the late payment penalty.

If your check was returned unpaid, send your payment in the form of a cashier's check, money order, or certified check.

R.S. 47:1605 - Examination and hearing costs

This statute provides that if a taxpayer fails to file a required return, or files a grossly incorrect, false or fraudulent return, and the Department of Revenue audits the taxpayer, a specific penalty may be added to the amount of tax found to be due, in addition to any other penalty provided.

R.S. 47:642 - Failure to file reports

If any person, whether the person be a severer or purchaser, fails to make a report of the gross production and value of its natural products upon which the severance tax is herein levied within the time and in the manner prescribed, there shall be imposed upon that person a specific penalty of two hundred fifty dollars for each reporting period, in addition to any other penalties provided.

The specific penalties described above are by law an obligation that must be collected and accounted for in the same manner as if they were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.





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STATEMENT OF ACCOUNT

This statement belongs to: **LABOR LAW POSTER SERVICE, LLC**



LABOR LAW POSTER SERVICE, LLC
6323 W SAGINAW HWY STE E
LANSING MI 48917-2492

Date of Notice: March 25, 2022
Letter ID: L1420851472
Account ID: 2173634-001-200
Tax Type: Corporation Income & Franchise

PLEASE DO NOT IGNORE THIS NOTICE

Tax Period Balances:

TOTAL BALANCE: \$159.29

Calculated through: 04/14/2022

Tax Period:	Tax	Penalty/Fee	Interest	Other	Credit	Balance
01/31/2021	\$100.00	\$55.00	\$4.29	\$0.00	\$0.00	\$159.29
Totals	\$100.00	\$55.00	\$4.29	\$0.00	\$0.00	\$159.29

This notice includes payments received and posted before the notice date. Interest and penalties are calculated through 04/14/2022. Payments made with this bill will be applied to the oldest outstanding period first.

Please detach and return this payment coupon with your remittance in the enclosed envelope.

Media: 11505399208

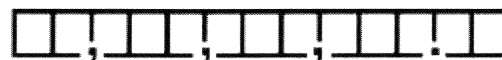
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Date of Notice: 03/25/2022
Letter ID: L1420851472
Account ID: 2173634-001-200
Tax Type: Corporation Income & Franchise

Please indicate your account number on your remittance.
Payments made with this bill are applied to the oldest outstanding period first.

Make check payable to:
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201

Amount
enclosed ►
Do not send cash



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