



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 TAX DUE

DAMMON ENGINEERING INC
DAMMON ENGINEERING
554 OLD SPANISH TRL STE B
SLIDELL LA 70458-4054

000131



Date of Notice: May 26, 2023
Letter ID: L0961941136
Account ID: 5783394-001-300
Tax Type: Withholding

PLEASE DO NOT IGNORE THIS NOTICE

Filing Period:	03/31/2023	Calculated Through:	June 20, 2023
1. Tax due:			\$1,180.30
2. Interest:			\$0.00
3. Penalties			\$59.02
A. Late Payment			\$0.00
B. Delinquent Filing			\$59.02
C. Underestimated			\$0.00
D. NSF Fee(s)			\$0.00
E. Other Penalties			\$0.00
4. Other charges:			\$0.00
5. Balance Due:			\$1,239.32
6. Less credits from other periods:			\$0.00
7. Less payments and credits:			(\$1,180.30)
8. Total amount due and payable:			\$59.02

TOTAL PERIOD BALANCE:	\$59.02
------------------------------	----------------

According to our records, you owe tax, interest, and penalty as indicated. If you agree, please remit the amount due. If you disagree, please contact us immediately. Louisiana law (R.S. 47:1568) provides that you have 30 days from the date of this notice for your response or payment to reach our office. If we do not receive a response or payment within 30 days, Louisiana law (R.S. 47:1568) requires us to begin collection proceedings. Please give this matter your prompt attention.

Post Office Box 4969
Baton Rouge, LA 70821-4969
www.revenue.louisiana.gov

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. 47:1568(B) - Assessment of tax

Please give this matter your prompt attention. It is very important that your response or payment be received in this office within 30 days from the date of this notice. If not, under provisions of Louisiana Revised Statutes, Title 47, Section 1568, a Warrant For Distraint must be issued which renders your property, both real and personal, subject to seizure in satisfaction of the outstanding liability and will subject you to an additional penalty of \$10 under R.S. 47:1606. Remittance should be in the form of a personal check, cashier's check, money order, or certified check.

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. 47:1604.1(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 the 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 check 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.





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

STATEMENT OF ACCOUNT

This statement belongs to: DAMMON ENGINEERING INC

DAMMON ENGINEERING INC
DAMMON ENGINEERING
554 OLD SPANISH TRL STE B
SLIDELL LA 70458-4054

Date of Notice: May 26, 2023
Letter ID: L0127676048
Account ID: 5783394-001-300
Tax Type: Withholding

PLEASE DO NOT IGNORE THIS NOTICE

Tax Period Balances:

TOTAL BALANCE: \$59.02

Calculated through: 06/20/2023

Tax Period:	Tax	Penalty/Fee	Interest	Other	Credit	Balance
03/31/2023	\$1,180.30	\$59.02	\$0.00	\$0.00	-\$1,180.30	\$59.02
Totals	\$1,180.30	\$59.02	\$0.00	\$0.00	-\$1,180.30	\$59.02

This notice includes payments received and posted before the notice date. Interest and penalties are calculated through 06/20/2023. 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: 18215607204

DAMMON ENGINEERING INC
DAMMON ENGINEERING
554 OLD SPANISH TRL STE B
SLIDELL LA 70458-4054

Date of Notice: 05/26/2023
Letter ID: L0127676048
Account ID: 5783394-001-300
Tax Type: Withholding

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

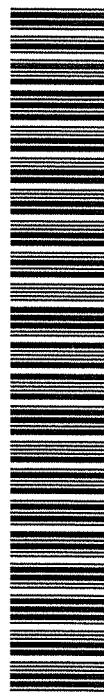
Amount enclosed 
Do not send cash

--	--	--	--	--	--	--	--	--	--

09905



099051 5783394001 300 12319999 0 18215607204 5783394001 00000059022 9



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

The Department of Revenue proposes to formally assess the amounts 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. 47:1574.2(F) - Injunction Violation Penalty

The statute provides that any preparer who violates an injunction or order prohibiting him from preparing returns, reports, claims for refund or other claims shall pay a penalty of not less than \$50 for each violation.

R.S. 47:1568(B) - Assessment of tax

Please give this matter your prompt attention. It is very important that your response or payment be received in this office within 30 days from the date of this notice. If not, under provisions of Louisiana Revised Statutes, Title 47, Section 1568, a Warrant For Distraint must be issued which renders your property, both real and personal, subject to seizure in satisfaction of the outstanding liability and will subject you to an additional penalty of \$10 under R.S. 47:1606. Remittance should be in the form of a personal check, cashier's check, money order, or certified check.

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 the proposed assessment 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 understated the 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.

R.S. 47:1679(A)(2) - Paid Preparer Penalty

The statute provides that any paid preparer who fails to sign or provide the required identification number on a return, report, claim for refund or other claim prepared by him, must pay a penalty of \$50 for each failure to sign and for each failure to provide the required identification number. The total penalty assessed for each calendar year cannot exceed \$25,000.

The collector shall collect and enforce the collection of all taxes, penalties, interest and other charges that may be due under the provision 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 the following LOUISIANA REVISED STATUTES see the Legislative website at www.legis.state.la.us.

Click on the Search tab: under Louisiana Laws Search, enter Law Body RS, Title Number 47, enter Section Number as shown below.

R.S. 47:118	Failure by individual to pay estimated income tax; underpayment penalty
R.S. 47:296.2	Suspension and denial of renewal of drivers' licenses
R.S. 47:296.3	Suspension, revocation, or denial of hunting and fishing licenses;
R.S. 47:314	Failure to pay tax; rule to cease business
R.S. 47:1508(B)(18)	Confidential character of tax records
R.S. 47:1516	Out-of-state debt collection
R.S. 47:1516.1	Collection fee and in-state debt collection
R.S. 47:1561.1	Special authority to enforce collection of taxes collected or withheld; personal liability of certain officers and directors
R.S. 47:1562	Determination and notice of tax due
R.S. 47:1563	Protest to collector's determination of tax due
R.S. 47:1564	Assessment of tax, interest and penalties
R.S. 47:1565	Notice of assessment and right to appeal
R.S. 47:1568	Assessment of tax shown on face of taxpayer's returns
R.S. 47:1569	Collection by distraint and sale authorized
R.S. 47:1574	Collection by summary court proceeding authorized
R.S. 47:1574.1	Failure to pay tax collected from others; rule to cease business
R.S. 47:1576	Remittance of tax under protest; suits to recover
R.S. 47:1582	Failure to remit tax collected on behalf of the state; rule to cease business
R.S. 47:1601	Interest on unpaid taxes
R.S. 47:1602(A)(1)	Penalty for failure to make timely return
R.S. 47:1602(A)(2) and (3)	Penalty for failure to make timely payment
R.S. 47:1602(A)(4)	Penalty for failure to pay additional tax due
R.S. 47:1604	Penalty for false or fraudulent return
R.S. 47:1604.1(A)	Accuracy-related penalty
R.S. 47:1604.1(B)and(C)	Understatement of tax penalty
R.S. 47:1604.1(D)	Penalty for willful disregard
R.S. 47:1604.2	Insufficient funds check or electronic debit in payment of taxes
R.S. 47:1605	Examination and hearing costs

