

LOUISIANA
DEPARTMENT of REVENUE

Louisiana Consumer Use Tax
R.S. 47:302(K)

**PURCHASES MADE IN
CALENDAR YEAR
2018**

→ Your first name	MI	Last name	Suffix
→ If joint return, spouse's name	MI	Last name	Suffix
→ Current home address (number and street including apartment number or rural route)			
→ City, town, or APO		State	ZIP

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Your Social Security Number

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Spouse's Social Security Number

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Area code and daytime telephone number

Under Louisiana Revised Statute 47:302(K), individuals are required to file and pay a consumer use tax directly to the Louisiana Department of Revenue (LDR).

The consumer use tax is calculated at the rate of 9 percent. This 9 percent rate, which includes 4 percent to be distributed by LDR to local governments, is in lieu of the actual local rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 9 percent.

Individuals who operate a business and qualify as a dealer under R.S. 47:301(4) and are required to be registered for sales tax purposes, cannot use this consumer use tax return to report their use tax. The tax must be reported on the dealer's state and local sales tax returns.

Individuals may choose to pay the consumer use tax on this form or on the Louisiana individual income tax return. To report and pay your consumer use tax on this form, complete the lines below. You may report a single purchase at a time or multiple purchases at a time.

- If you are reporting multiple purchases, mark the box on Line 1. DO NOT enter a date.
- Do not include amounts previously reported to LDR. If you have overpaid your consumer use tax, you must file form R-1117 to request a refund.
- You may use the attached worksheet to track your purchases. Keep the worksheet for your records. Enter the total purchase price on Line 2.
- Line 4 is the amount of consumer use tax you owe. If you do not include full payment, you will receive a bill for the outstanding amount.

You must pay your consumer use tax by the due date of the Louisiana individual income tax return for the year you purchased taxable property or services. For taxable purchases made during 2018, you must pay the consumer use tax by May 15, 2019. Failure to pay the consumer use tax by the deadline will result in interest and penalties in addition to any consumer use tax due.

Questions concerning consumer use tax should be directed to the Louisiana Department of Revenue at (855) 307-3893 or can be emailed to Sales.Inquiries@LA.Gov.

Calculate the use tax due below for purchases made in calendar year 2018.

1. Enter Date of Purchase (mm/dd/yyyy). If multiple dates, only mark this box. <input type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 2 0 1 8																				
		(mm/dd/yyyy)																				
2. Enter the Total Purchase Price		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																				
3. Tax Rate		X .09																				
4. Total Use Tax Due (Multiply Line 2 by Line 3.)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																				

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ➤			Firm's EIN ➤	
	Firm's Address ➤			Phone no. ➤	

MAIL TO:
Louisiana Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550



ADDITIONAL INFORMATION ON LOUISIANA CONSUMER USE TAX**What is consumer use tax?**

The Louisiana consumer use tax is a transactional tax that is due when a purchaser buys taxable tangible personal property or taxable services online, by catalog, or through other remote means. If the purchaser buys taxable property or services and the remote retailer does not charge Louisiana state or local sales tax, the purchaser is obligated to pay consumer use tax to the Louisiana Department of Revenue ("Department") if the property or service is delivered to an address within Louisiana. Consumer use tax is due on all taxable purchases of property or services.

What purchases are subject to consumer use tax?

Consumer use tax applies to the purchases of taxable property or services from remote retailers when Louisiana state or local sales tax was not charged. Taxable purchases from remote retailers generally include purchases from catalogs, television shopping networks, firms selling over the internet, and retailers located outside of Louisiana. Certain purchases of property and services, such as food for home consumption and prescriptions, are not subject to consumer use tax.

What is the consumer use tax rate?

For taxable purchases made on or after April 1, 2016, the consumer use tax is a combined rate of nine percent (9%). Consumer use tax is calculated at this rate regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than nine percent. The nine percent is allocated at five percent to the state and four percent to local jurisdictions. The Department distributes the four percent portion to local governments throughout the state.

Example: My total taxable purchases that did not include sales tax are \$102.68. Round the amount of purchase and consumer use tax to the nearest whole dollar.

If the taxable purchase total \$102.68, round the amount reported to \$103.00. If the consumer use tax is \$9.27 ($\$103.00 \times .09$), the amount due is \$9.00.

If the taxable purchases total \$105.68, round the amount reported to \$106.00. If your consumer use tax is \$9.54 ($\$106.00 \times .09$), the amount due is \$10.00.

How do I pay consumer use tax?

You may pay the consumer use tax by one of two methods:

- The first method is to report and pay the consumer use tax on your Louisiana individual income tax return. The consumer use tax is paid in addition to any individual income tax you owe. The consumer use tax is reported on Line 24 of Form IT-540, 2017 Louisiana Resident Income Tax Return, or Line 24 of Form IT-540B, 2017 Louisiana Nonresident and Part-Year Resident Income Tax Return.
- The second method is to report and pay the consumer use tax separately on Form R-1035, Louisiana Consumer Use Tax Return. Form R-1035 may be submitted any time after the taxable purchase(s) is made, but before the due date of the consumer use tax to avoid interest and penalties.

What is the due date for consumer use tax?

Regardless of filing method, you must pay your consumer use tax by the due date of the Louisiana individual income tax return of the year following the year you purchased taxable property or services. For taxable purchases made during 2018, you must pay the consumer use tax by May 15, 2019. Failure to pay the consumer use tax by the deadline will result in interest and penalties in addition to any consumer use tax due.

Visit Revenue.Louisiana.Gov/ConsumerUse for more information.