

**LOUISIANA**  
DEPARTMENT of REVENUE

**Louisiana Consumer Use Tax  
Claim for Refund (R-1117)**  
*Louisiana Revised Statute 47:1621 et seq.*

**Mail or Fax to:**  
Louisiana Department of Revenue  
Taxpayer Compliance Division – Income  
P.O. Box 66362  
Baton Rouge, LA 70896-6362  
Phone: (225) 219-2270  
Fax: (225) 231-6238

**This form cannot be used to claim a refund for sales tax paid in error to a retailer (see instructions).**

**PLEASE PRINT OR TYPE**

Claimant's First and Last Name		Social Security Number	
If Joint Return, Spouse's First and Last Name		Spouse's Social Security Number	
Street Address			Suite/Apt
City		State	ZIP
Contact Number		Contact Email Address	
Calendar Year of Purchase(s)	<b>Total amount of tax requested to be refunded</b> <i>(Must match total on Claim for Refund Schedule)</i>		\$

Under penalties of perjury, I declare that I have examined this claim for refund 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 <i>(If filing jointly, both must sign)</i>	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶	Firm's FEIN ▶		
	Firm's Address ▶	Telephone ▶		

PTIN, FEIN, or LDR Account Number  
of Paid Preparer

For Office  
Use Only.

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## Louisiana Consumer Use Tax Claim for Refund (R-1117)

*Louisiana Revised Statute 47:1621 et seq.*

### INSTRUCTIONS

#### General Information

Louisiana Revised Statute 47:302(K) requires you to pay a Consumer Use Tax directly to the Louisiana Department of Revenue if you purchased goods from out-of-state companies for use in Louisiana and were not properly charged Louisiana sales tax. Items subject to sales tax include computers and other electronic equipment, software, books, audio and video tapes, DVDs, CDs, clothing, appliances, furniture, sporting goods, jewelry, etc. Certain purchases of property and services, such as food for home consumption and prescriptions, are not subject to consumer use tax.

For taxable purchases made on or after July 1, 2018, the consumer use tax is a combined rate of 8.45%. 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 8.45%. The 8.45% is allocated at 4.45% to the state and 4% to local jurisdictions. The Department distributes the 4% portion to local governments throughout the state. Purchases made from April 1, 2016 to June 30, 2018, were subject to the 9% consumer use tax rate.

If you have overpaid your consumer use tax paid on your Form IT540 or IT540B, *Louisiana Individual Income Tax Return* or Form R-1035, *Consumer Use Tax Return*, you may file this form to request a refund. To support your claim, include the attached schedule, copies of all supporting documents such as invoices, retailer statements, and other relevant documentation. **If your refund request is for sales tax paid in error to a retailer, you must use the Form R-20127, Claim for Refund of Overpayment. This form is available on our website [Revenue.Louisiana.Gov/Forms/ForBusinesses](http://Revenue.Louisiana.Gov/Forms/ForBusinesses).**

#### Schedule Instructions (R-1117S)

1. **Column 1** - Self-Explanatory
2. **Column 2** - Self-Explanatory
3. **Column 3** - Self-Explanatory
4. **Column 4** - Enter the purchase price of the item(s) for which tax has been paid in error. This should be the amount paid for the item(s) before tax.
5. **Column 5** - Enter the correct amount of tax due on the item(s) purchased. Multiply Column 4 by the tax rate in effect at the time of purchase. For example, if the purchase price of the item claimed is \$100.00 at a rate of 9%, the tax due would be \$9.00 ( $\$100.00 \times .09 = \$9.00$ ).
6. **Column 6** - Enter the total amount of tax you actually paid on the item (s) purchased. You may only use the form to claim tax paid in error on your Form IT540, IT540B or R-1035.
7. **Column 7** - Subtract the amount entered in Column 5 from the amount entered in Column 6.
8. **Column 8** - Provide a brief explanation of the reason for the overpayment. (i.e. calculation error, item not subject to tax, item purchased and later returned).
9. **Total amount of tax requested to be refunded** - Add the amounts reported in Column 7. Enter the sum at the bottom of Column 7 and on the Claim for Refund Form as the Total Amount of Tax to be Refunded.
10. **Attach invoices, retailer statements, and other documents to support the items claimed on the schedule. Use additional sheets, if necessary. Make sure your name and social security number is on each sheet.**

#### Claim for Refund Instructions (R-1117)

1. Complete the Consumer Use Tax Claim for Refund Form.
2. The total amount of tax requested to be refunded on the claim form should match the total of Column 7 on the Refund Schedule (R-1117S).
3. **Please sign and date your refund request.** Claims that are incomplete, missing the Refund Schedule (R-1117S), or supporting documentation may not be processed.
4. **Paid Preparer Box** - If your claim for refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided under the box. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.

