

# Louisiana Administrative Code 61:I.4909

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Rule establishes procedures for refund claims or credits

Effective January 20, 2000, the Department of Revenue has adopted Louisiana Administrative Code 61:I.4909 to provide the procedure for filing claims for refunds or credits of overpayments of tax, penalty, or interest. Louisiana Revised Statute 47:1621 authorizes refunds of overpayments, R.S. 47:1623 pertains to prescription for filing claims for refunds or credits and authorizes the Secretary of the Department of Revenue to prescribe the manner for filing refund claims, and R.S. 47:1625 pertains to appeals for disallowance of refund claims. This regulation establishes the procedures to be followed to properly submit claims for refunds or credits.

**Title 61**  
**REVENUE AND TAXATION**  
**Part I. Taxes Collected and**  
**Administered by the**  
**Secretary of Revenue**

Chapter 49. Tax Collection  
§4909. Refund Claims

A. Taxpayers filing claims for refunds or credits of overpayments of tax, penalty or interest as authorized by R.S.47:1621 and in accordance with R.S. 47:1623 must comply with the following procedures.

1. A claim for refund or credit shall be written in the English language, and be:

- a. submitted on claims for refund/credit forms provided by the Secretary; or
- b. written in a format substantially the same as that provided by the Secretary; or
- c. submitted by timely filing an amended return.

2. A claim for refund shall be signed and dated by the taxpayer or his authorized representative, and shall;

- a. contain a clear statement detailing the reason for the claim;
- b. indicate the appropriate tax and tax amount by tax period; and
- c. be submitted to an appropriate office, division, or representative of the Department of Revenue. An "appropriate office, division, or representative of the Department of Revenue" means:
  - i. a Regional Service Center or Regional Audit Office;
  - ii. the appropriate division located at the department's headquarters in Baton Rouge;
  - iii. the Office of Alcohol and Tobacco Control for taxes or fees collected by that office;
  - iv. the tax collection officer assigned responsibility for the taxpayer's account for the period and tax related to the refund claim;
  - v. the field or office auditor that is examining the taxpayer's account for the period and tax related to the refund claim;
  - vi. the audit reviewer responsible for reviewing the audit file relating to the tax and tax period of the refund claim.

B. Claims for refund shall be approved or denied by the Secretary or his designee in accordance with written departmental policy and procedures.

C. Claims for refunds that have not been approved within one year of the date received or that have been denied may be appealed by taxpayer to the Board of Tax Appeals in accordance with R.S. 47:1625.