

Louisiana residents whose property was destroyed by a natural disaster in a parish that has been declared by the President of the United States to be eligible for federal assistance may be entitled to a refund of the state sales tax paid on the destroyed property if the loss was not fully reimbursed by insurance or otherwise as authorized by Louisiana Revised Statute 47:315.1.

To be eligible for a sales tax refund, a resident's loss must meet the following criteria:

- The loss was suffered by a Louisiana resident on property used in or about the individual's home, apartment, or homestead. Property owned by corporations, partnerships, or any type of business does not qualify for a sales tax refund.
- The destroyed property must have been movable at the time of its purchase and at the time of its destruction. Examples are clothing, furniture, television, etc.
- The resident must have paid Louisiana state sales tax on the purchase of the destroyed property. Property purchased in another state with no Louisiana sales taxes paid to the vendor and no consumer use tax paid directly to the state of Louisiana on its importation, or property received as a gift are not eligible for the sales tax refund.

The refund amount will be equal to the state sales taxes paid on the original purchase of the destroyed property and not on the purchase of the replacement property. A refund will not be issued on the portion of the loss that was reimbursed by insurance, disaster relief agencies, or otherwise.

All claims must be filed on or before December 31st of the third calendar year following the calendar year in which the property was destroyed.

How to File a Claim:

To file a claim, all three forms listed below must be completed and submitted along with supporting documentation (see the *"Proof of Property Loss Documentation"* section) to the Louisiana Department of Revenue.

- **Form R-1362**, Natural Disaster Claim for Refund of State Sales Taxes Paid
- **Form R-1362D**, Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster
- **Form R-1362S**, Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due

The specific instructions for each form are included below.

Mail Claims to the Following Address:

Louisiana Department of Revenue
 P.O. Box 91138
 Baton Rouge, LA 70812-9138

Form R-1362 - Natural Disaster Claim for Refund of State Sales Taxes Paid

This form must be completed, notarized, and submitted with Form R-1362S, Form R-1362D, and all required documentation.

1. Claimant Name and Address Section

- Include spouse information if claimant is married.
- Use the check box to indicate mailing address changes.

2. Location and Description of Destruction Section

- Describe how property was destroyed - indicate if property was destroyed due to flood waters, wind damage, etc.
- Mark the box for each area of the home that was destroyed. Fill in the number of bathrooms and number of bedrooms that had destruction and report the total number of areas that received damage.
- Total amount of unreimbursed property loss is the amount reported on Form R-1362S, Line 3, Total column.
- Total amount of state sales tax requested to be refunded is the amount reported on Form R-1362S, Line 6, Total column.

3. Paid Preparer Section

- If your return 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. * 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.

4. **Certified Statement of Natural Disaster Refund Claim Section**

- If a paid preparer or someone other than the applicant completed the form, the preparer must sign the form and provide contact information.
- This form must be notarized to be processed.
- Filing or submitting false information or false representation on these refund claims may result in jail time of five years and/or fines up to \$5,000 under Louisiana Revised Statute 14:133.

Form R-1362D, Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster

1. Use multiple copies of the form as needed and total the amounts at the bottom of each page.
2. The following are examples of tangible personal property that is eligible for the state sales tax refund:
 - Furniture, Rugs, Utensils, etc.
 - Clothing, Linens, etc.
 - TV, Camera, Toys, Exercise Equipment, etc.
 - Other Household Items (*Books, Decorations, Lawn Mowers, etc.*)
3. The following items are not eligible for state sales tax refunds:
 - Food.
 - Real immovable property, such as houses, buildings, central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, hot tubs and spas, and wall-to-wall carpeting.
 - Titled assets such as automobiles or all terrain vehicles (*ATV*).
 - Boats, water or snow skis, golfing or tennis equipment, or other recreation equipment generally for use away from the home.
4. List each item of property destroyed during the natural disaster including the item's description and the date of purchase. Enter the original cost of the item in the appropriate column based on the date purchased. The original cost for items purchased prior to April 1, 2016 should be entered in Column A. The original cost for items purchased BETWEEN April 1, 2016, AND June 30, 2018, should be entered in Column B. The original cost for items purchased ON or AFTER July 1, 2018, should be entered in Column C.
5. Sum the original cost of property for Columns A, B, and C and enter on the Total Property Cost line.

Schedules of destroyed property used by insurance companies are acceptable, but the original cost of the item, not the replacement cost, and the date of purchase must be indicated on the schedule.

Form R-1362S, Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due

- Line 1 – Total cost of destroyed property from attached Form(s) R-1362D. Enter the total property cost of Column A in the Column A box; the total property cost of Column B in the Column B box; and the total property cost of Column C in the Column C box. Add Columns A, B, and C and enter the amount in the Total Column.
- Line 2a – Reimbursement from insurance – actual or anticipated. If the item was purchased PRIOR TO April 1, 2016, enter the reimbursed amount in Column A. If the item was purchased BETWEEN April 1, 2016, AND June 30, 2018, enter the reimbursed amount in Column B. If the item was purchased ON or AFTER July 1, 2018, enter the reimbursed amount in Column C. Add Columns A, B, and C and enter in the Total column. Check box if destroyed property was not covered by insurance and attach documentation.
- Line 2b – Reimbursement from employer or disaster relief agencies. If the item was purchased PRIOR TO April 1, 2016, enter the reimbursed amount in Column A. If the item was purchased BETWEEN April 1, 2016, AND June 30, 2018, enter the reimbursed amount in Column B. If the item was purchased ON or AFTER July 1, 2018, enter the reimbursed amount in Column C. Add Columns A, B, and C and enter in the Total column.
- Line 2c – Total reimbursement – Add Lines 2a and 2b for Columns A, B, and C. Add the totals for Columns A, B, and C and enter in the Total column.

- Line 3 – Total unreimbursed property loss – Subtract Line 2c from Line 1 for Columns A, B, and C. Add Columns A, B, and C together and enter in the Total column.
- Line 4 – State sales tax rate. The state sales tax rate was 4% for property purchased PRIOR TO April 1, 2016. The state sales tax rate was 5% for property purchased BETWEEN April 1, 2016, AND June 30, 2018. The state sales tax rate is 4.45% ON or AFTER July 1, 2018.
- Line 5 – State sales tax computation – Multiply Line 3 by the appropriate tax rate for Columns A, B, and C.
- Line 6 – Total state sales tax refund requested - Add Line 5, Columns A, B, and C.

Proof of Property Loss Documentation

Persons claiming a refund must present some evidence to show that they actually suffered the loss and report all expected and actual reimbursements from insurance or otherwise. This documentation should be attached to the claim form R-1362D:

- The declaration page of your homeowner's or renter's insurance policy and a copy of the insurance adjuster's report that documents the damage and claim reimbursement amounts.
- For those that did not have any insurance coverage, all available purchase receipts for the destroyed items and any documentation of reimbursement from Federal Emergency Management ("FEMA") or other disaster relief sources. Also include copies of any letters showing you were denied reimbursement.

If the claimant is unable to provide documentation to document the property loss, the Secretary will make a reasonable estimate of the sales tax paid on the purchase of the tangible personal property that was destroyed based on income previously reported to the Louisiana Department of Revenue ("LDR") and other available information.