

LOUISIANA

DEPARTMENT of REVENUE

Claim for Refund of Overpayment

Louisiana Revised Statute 47:1621 et seq.

Mail claims to the following address:

Office Audit Division
P.O. Box 66362
Baton Rouge, La 70896-6362
Telephone: 225.219.2270

This form cannot be used as a substitute for the filing of an amended return (see instructions).

PLEASE PRINT OR TYPE.

Type of Tax <input type="checkbox"/> Excise <input type="checkbox"/> Motor Fuels <input type="checkbox"/> Sales/Use <input type="checkbox"/> Severance <input type="checkbox"/> Withholding <input type="checkbox"/> Other_____			Period(s)
Taxpayer Legal Name <i>(If taxpayer is corporation, enter corporation name.)</i>			Louisiana Account Number
Taxpayer Trade Name			
Address			
City	State	ZIP	Telephone
Represented by <i>(Give name and title.)</i>			
Contact Email Address			Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No

1. Total amount of tax paid for the period	\$ _____
2. Amount of tax due for the period	\$ _____
3. Amount of tax requested to be refunded	\$ _____
4. Less: vendor's compensation received on original return <i>(sales tax refunds only)</i> for:	
A. Periods prior to July 2013	\$ _____
B. Periods July 2013 and forward	\$ _____
5. Net Tax Refund Request	\$ _____

This refund is claimed for the following reasons:

Attach additional sheets, if necessary.

Taxpayer Signature X	Date <i>(dd/mm/yyyy)</i>
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INSTRUCTIONS
Claim for Refund of Overpayment (R-20127)

General Information

The Louisiana Department of Revenue has limited authority to issue refunds of overpayments. The Department can only refund an overpayment if there is express statutory authority to issue the refund.

If your refund request is a natural disaster refund request, you must use Form R-1362, or a pollution control device refund, you must use Form R-1050. These forms are available on our website or by contacting the Department.

This form should be used to file refund claims for Excise tax, Motor Fuels tax, Sales/Use tax, Severance tax, Withholding tax and certain other taxes designated by the Office Audit Division. Do not use this form as a substitute for the filing of an amended return or to correct an error on a previously filed tax return.

Amended sales/use tax returns should be filed for the following reasons:

1. Gross sales of tangible personal property reported on Line 1 are greater or less than reported on the original return.
2. Cost of tangible personal property reported on Line 2 is greater or less than reported on the original return.
3. Leases, rentals, or services reported on Line 3 are greater or less than reported on the original return.
4. Total allowable deductions as reported on Line 5 (Schedule A) are greater or less than reported on the original return.
5. Excess tax collected on Line 8 is greater or less than reported on the original return.
6. If for any reason, the amounts reported on an original sales and use tax return change, an amended return must be filed.

Specific Instructions

1. Check the appropriate tax box.
2. Fill in the tax periods included in the refund claim.
3. Taxpayer's Legal name. If the taxpayer is a corporation, enter the legal corporation name.
4. Louisiana revenue account number – self-explanatory.
5. Taxpayer's trade name.
6. Business street address – self-explanatory
7. City, State, Zip Code – self-explanatory.
8. Telephone – telephone contact number of claimant and/or claimant's representative.
9. Name of claimant or business hired to submit claim information. **Please submit a power of attorney form with the refund claim.**
10. Contact email address - self-explanatory.
11. Box 1 – total tax paid on the original return for the periods listed on the claim form.
12. Box 2 – total tax actually due for the periods listed on the claim form.
13. Box 3 – requested refund amount
14. Box 4 – subtract vendor's compensation received on original return. This box applies only if the original sales/use tax return was filed and paid timely. Due to different rates, separate vendor's compensation for (A) periods prior to July 2013, and (B) periods starting July 2013 and forward.
15. Box 5 - Net Tax Refund Request – self-explanatory.
16. State reasons for refund request.

Additional schedules documenting the claim for refund amount may be attached. Additional schedules may also be submitted electronically.

Please sign and date your refund request.