

the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to remit taxes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1576.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:347 (February 2002).

§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.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1621, 1623, and 1625.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of the Secretary, LR 26:95 (January 2000).

§4910. Electronic Funds Transfer

A. Electronic Funds Transfer Requirements

1. For taxable periods beginning on or after January 1, 2004, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$15,000 per reporting period; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$15,000 per month; or
- c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$15,000 per month for all tax returns filed.

2. For taxable periods beginning on or after January 1, 2006, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$10,000 per reporting period; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$10,000 per month; or
- c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$10,000 per month for all tax returns filed.

3. For taxable periods beginning on or after January 1, 2008, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$5,000 per reporting period; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$5,000 per month; or
- c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$5,000 per month for all tax returns filed.