



ADDITIONAL INFORMATION ON LOUISIANA CONSUMER USE TAX

What is consumer use tax?

The Louisiana consumer use tax is a transactional tax that is due when a purchaser buys taxable tangible personal property or taxable services online, by catalog, or through other remote means. If the purchaser buys taxable property or services and the remote retailer does not charge Louisiana state or local sales tax, the purchaser is obligated to pay consumer use tax to Louisiana Department of Revenue (LDR), if the property or service is delivered to an address within Louisiana. Consumer use tax is due on all taxable purchases of property or services.

What purchases are subject to consumer use tax?

Consumer use tax applies to the purchases of taxable property or services from remote retailers when Louisiana state or local sales tax is not charged. Taxable purchases from remote retailers generally include purchases from catalogs, television shopping networks, firms selling over the internet, and retailers located outside of Louisiana. Certain purchases of property and services, such as food for home consumption and prescriptions, are not subject to consumer use tax.

What is the consumer use tax rate?

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. **This form should not be used to report purchases prior to January 1, 2024.**

If your taxable purchases total \$106.28, round to \$106.00. If your consumer use tax is \$8.96 ($\$106.00 \times .0845$), the amount due is \$9.00.

If your taxable purchases total \$97.68, round to \$98.00. If your consumer use tax is \$8.28 ($\$98.00 \times .0845$), the amount due is \$8.00.

How do I pay consumer use tax?

You may pay the consumer use tax by one of two methods:

- The first method is to report and pay the consumer use tax on your Louisiana Individual Income Tax Return. The consumer use tax is paid in addition to any individual income tax you owe on Form IT-540, *2024 Louisiana Resident Income Tax Return*, or Form IT-540B, *2024 Louisiana Nonresident and Part-Year Resident Income Tax Return*.
- The second method is to report and pay the consumer use tax separately on Form R-1035, *Louisiana Consumer Use Tax Return*. Form R-1035 may be submitted any time after the taxable purchase(s) is made, but before the due date of the consumer use tax to avoid interest and penalties.

What is the due date for consumer use tax?

Regardless of filing method, you must report and pay your consumer use tax by the due date of the Louisiana Individual Income Tax Return. The consumer use tax should be paid for the year in which the taxable property and services were purchased. For taxable purchases made during 2024, you must pay the consumer use tax by May 15, 2025. Failure to pay the consumer use tax by the deadline will result in interest and penalties in addition to any consumer use tax due.

Instructions for Paid Preparer Box

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 under the box. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided under the box; otherwise, enter the Federal Employer Identification Number (FEIN) or LDR account number. 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. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.

Visit revenue.louisiana.gov/ConsumerUseTax for more information.

