


**LOUISIANA**  
 DEPARTMENT of REVENUE

**Louisiana Consumer Use Tax**  
*Louisiana Revised Statute 47:302(K)*
**For questions about this form, please contact:**  
 Louisiana Department of Revenue  
 Phone: (855) 307-3893  
 Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov)

→ Your First Name	MI	Last Name	Suffix
→ If Joint Return, Spouse's Name	MI	Last Name	Suffix
→ Current Home Address (number and street including rural route)		Unit Type	Number
→ City, Town, or APO		State	ZIP
→ Foreign Nation, if not United States (Do not abbreviate.)			

Your Social Security Number

Spouse's Social Security Number

Area code and daytime telephone number

Under Louisiana Revised Statute 47:302(K), individuals are required to file and pay a consumer use tax directly to the Louisiana Department of Revenue ("LDR"). The consumer use tax is calculated at the rate in effect on the date of your purchase. This rate, which includes 4% to be distributed by LDR to local governments, is in lieu of the actual local rate in effect in your area and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than the effective rate.

Businesses cannot use this consumer use tax return to report their use tax. The tax must be reported on the dealer's state and local sales tax returns. Individuals may choose to pay the consumer use tax on this form or on the Louisiana Individual Income Tax Return. To report and pay your consumer use tax on this form, complete the lines below. You may report a single purchase at a time or multiple purchases at a time.

- If you are reporting multiple purchases, mark the box on Line 1. DO NOT enter a date.
- Do not include amounts previously reported to LDR. If you have overpaid your consumer use tax, you must file Form R-1117, *Louisiana Consumer Use Tax Claim for Refund*, to request a refund.
- You may use the attached worksheet to track your purchases. Keep the worksheet for your records.
- Line 4 is the amount of consumer use tax you owe. If you do not include full payment, you will receive a bill for the outstanding amount.

You must report and pay your consumer use tax by the due date of the Louisiana Individual Income Tax Return for the year you purchased taxable property. For taxable purchases made during 2025, you must pay the consumer use tax by May 15, 2026. Failure to pay the consumer use tax by the deadline will result in interest and penalties in addition to any consumer use tax due.

**USE THIS FORM FOR PURCHASES MADE FROM JANUARY 1, 2025, TO DECEMBER 31, 2025.**

 1. Enter Date of Purchase (mm/dd/yyyy). If multiple dates, mark this box; do not enter a date. ☐ .....

 2 0 2 5  
 (mm/dd/yyyy)

2. Total Purchase Price (Round to the nearest dollar.) .....

 ,  ,  .  00

3. Tax Rate .....

**x .09**

4. Total Use Tax Due (Multiply Line 2 by Line 3; round to the nearest dollar.) .....

 ,  ,  .  00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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Email Address

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if self-employed
	Firm's Name ➤				Firm's FEIN ➤	
	Firm's Address ➤				Telephone ➤	

**MAIL TO:**  
 Louisiana Department of Revenue  
 P. O. Box 3550  
 Baton Rouge, LA 70821-3550

 PTIN, FEIN, or LDR Account  
 Number of Paid Preparer

**For Office  
Use Only**
**62599**




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*Louisiana Revised Statute 47:302(K)*

**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 by catalog or through other remote means. If the purchaser buys taxable property 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 is delivered to an address within Louisiana. Consumer use tax is due on all taxable purchases of property.

**What purchases are subject to consumer use tax?**

Consumer use tax applies to the purchases of taxable property 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, 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 January 1, 2025, the consumer use tax is a combined rate of 9%. 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 9%. The 9% is allocated at 5% 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, 2025.**

*If your taxable purchases total \$106.28, round to \$106.00. If your consumer use tax is \$9.54 (\$106.00 x .09), the amount due is \$10.00.*

*If your taxable purchases total \$97.68, round to \$98.00. If your consumer use tax is \$8.82 (\$98.00 x .09), the amount due is \$9.00.*

**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, *2025 Louisiana Resident Income Tax Return*, or Form IT-540B, *2025 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 was purchased. For taxable purchases made during 2025, you must pay the consumer use tax by May 15, 2026. 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](https://revenue.louisiana.gov/ConsumerUseTax) for more information.

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Use this schedule to track your purchases. DO NOT MAIL THIS FORM.

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