R-1114 (11/26)

LOUISIANA DEPARTMENT of REVENUE

Orthopedic Disability Sales Tax Rebate Claim

Louisiana Revised Statute 47:305.72

Submit application and questions regarding status to:
Louisiana Department of Revenue
Taxpayer Compliance - Sales Division
Email: LDR.TaxIncentives@la.gov
For all other questions, please contact:
Email: Sales.Inquiries@la.gov

PLEASE PRINT OR TYPE

Claimant Information

Name	Driver's License No.	Social Security Number			Date of Claim *(mm/dd/yyyy)*
Mailing Address	City	State	ZIP	Contact Number	

Relationship to Orthopedically Disabled Person
☐ Self ☐ Other *(list)* _____

Email Address

Orthopedically Disabled Person Information

Name	Driver's License No.	Social Security Number			Date of Disability *(mm/dd/yyyy)*
Mailing Address	City	State	ZIP	Contact Number	

Description of Disability

Motor Vehicle Information

Make	Model	Year	VIN Number

Description of Modifications Performed

Purchase Date of Vehicle *(mm/dd/yyyy)*	Louisiana State Sales Tax Paid *(Do not include state tax paid on modifications.)*

Please attach requested documentation. See the second page of the rebate claim form for documentation information

Declaration

I declare that to the best of my knowledge of all available information, this rebate claim is true and complete and complies with all statutes, rules, regulations, and any other policy pronouncements related to the Orthopedic Disability Rebate program.

Signature of Claimant	Name *(Please print.)*	Date *(mm/dd/yyyy)*

PAID PREPARER USE ONLY	Print Preparer's Name	Preparer's Signature	Date *(mm/dd/yyyy)*	Check ☐ if self-employed.
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

For Office Use Only ☐

PTIN, FEIN, or LDR Account Number of Paid Preparer

Louisiana Department of Revenue Approval

☐ Approved ☐ Disapproved	Signature	Date *(mm/dd/yyyy)*
	Printed Name	Printed Title

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Louisiana Revised Statute 47:305.72 provides for a rebate of state sales taxes paid on the purchase price of motor vehicles that have been modified or will be modified for operation by or for the transportation of a person who is permanently orthopedically disabled at the time of purchase. The motor vehicle must be primarily driven by or used for the transportation of such persons. Motor vehicles that are purchased for resale or lease or used for non-personal business or commercial purposes do not qualify for the rebate program.

Qualifying modifications include the installation of such items as a wheelchair lift, hoist, attached ramp, wheelchair hold-down clamps, or special seat restraints. It may also include the alteration of the brake, acceleration, or steering systems to facilitate the operation of the vehicle by an orthopedically disabled person. All modifications must be made in accordance with a prescription or letter issued for the orthopedically disabled person by a physician, a licensed chiropractor, or by a driver rehabilitation specialist licensed by Louisiana.

Please note: This rebate does not include state sales tax paid on the cost to modify the motor vehicle; state sales tax paid on the motor vehicle modifications should not be included on this form. Form R-20127, *Claim for Refund of Overpayment*, should be completed to request a refund of state sales tax paid on the motor vehicle modifications. Do not include parish tax. Contact your local tax administrator for more information.

The following documentation must be attached in order for the rebate claim to be processed:

- Copy of Motor Vehicle Bill of Sale
- Original copy of Vehicle Registration Certificate **which shows Louisiana state tax paid**
- Copy of prescription requiring motor vehicle modifications OR a letter from the orthopedically disabled person's physician, chiropractor or driver rehabilitation specialist; the letter must contain the following information:
  - Printed name and signature of physician, chiropractor, or driver rehabilitation specialist
  - Louisiana medical, chiropractor, or driver rehabilitation specialist license number and expiration date
  - Date of disability diagnosis
  - Description of orthopedic disability
- Copies of invoices documenting purchase of vehicle modifications

The completed Rebate Claim form and the required documentation should be emailed to *LDR.TaxIncentives@la.gov*. For questions about your rebate, please contact the Taxpayer Compliance - Sales Division at *LDR.TaxIncentives@la.gov*.

If your Claim for Rebate 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 PTIN, that must be entered in the space provided under the box; otherwise, enter the 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. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of $50 is for each occurrence of failing to sign or providing an identification number.