

LOUISIANA

DEPARTMENT of REVENUE

REMOTE RETAILERS ANNUAL STATEMENT

R. S. 47:309.1(D)

Mail To:

Louisiana Department of Revenue

Taxpayer Compliance - SSEW

P.O. Box 66362

Baton Rouge, LA 70896-6362

Questions about the completion of this report should
be sent to LDR.RemoteRetailer@la.gov

Remote retailers who have made retail sales of tangible personal property or taxable services to Louisiana purchasers are required to report those sales on an annual basis to the Louisiana Department of Revenue. The annual statement must include the total amount paid by Louisiana purchasers to the remote retailer in the preceding calendar year. This annual statement is due by March 1st of the year following the year in which the sales transaction(s) occurred. The statement shall not contain details as to the specific property or services purchased. Remote retailers with annual sales in Louisiana in excess of \$100,000 for the preceding calendar year are required to file the annual statement electronically using the Louisiana Taxpayer Access Point (LaTAP). To access LaTAP, visit our website at www.revenue.louisiana.gov.

Remote Retailer Information

Business Name		Annual Filing Period January 1, 2017 - December 31, 2017	
Mailing Address			
City		State	ZIP
Contact Name		Contact Telephone	
Contact Email Address		Federal Employer Identification Number	

Louisiana Purchaser Information

First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP
First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP
First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP
First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP
First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP
First Name	Last Name	Total Annual Purchases
Louisiana Delivery Address	City	State ZIP

Attach additional sheets, if necessary.

Under penalties of perjury, I declare that I have examined this statement 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.

Signature		Date (mm/dd/yyyy)
Print Name	Title	Telephone

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

LOUISIANA
DEPARTMENT of REVENUE**REMOTE RETAILERS
ANNUAL STATEMENT INSTRUCTIONS***R. S. 47:309.1(D)***Mail To:**

Louisiana Department of Revenue

Taxpayer Compliance - SSEW

P.O. Box 66362

Baton Rouge, LA 70896-6362

*Questions about the completion of this report should
be sent to LDR.RemoteRetailer@la.gov***Remote Retailers Annual Statement**

Louisiana Revised Statutes (R.S.) 47:309.1(D) requires remote retailers who have made retail sales of tangible personal property that is delivered to Louisiana or made sales of taxable services where the beneficial use of the service occurs in Louisiana to report those sales on which no Louisiana sales and use tax was collected or paid on an annual basis to the Louisiana Department of Revenue (LDR). The annual statement is due by March 1st of the year following the year in which the sales transaction(s) occurred.

The information required on the Annual Statement is the name of each individual Louisiana purchaser, their Louisiana delivery address including zip code and the total amount purchased by the Louisiana purchaser from the retailer for the preceding calendar year.

Remote retailers with annual sales in Louisiana in excess of \$100,000 for the preceding calendar year are required to file the annual statement electronically using the Louisiana Taxpayer Access Point (LaTAP). To file the statement through LaTAP, go to www.latap.revenue.louisiana.gov, and click the "Business" tab. Please provide the required information in the format requested.

All remote retailers are encouraged to file the annual statement electronically. If electronic filing is not possible, the report may be submitted via email to LDR.RemoteRetailer@la.gov.

Notification at Time of Purchase

Louisiana Revised Statutes 47:309.1(C) requires a notification to the Louisiana purchaser of possible use tax liability at the time of sale. This notification should also include a statement that the use tax liability can be paid annually on the Louisiana individual income tax return or the Louisiana Consumer Use Tax form (R-1035). These forms can be found on the LDR website at www.revenue.louisiana.gov/forms.

Annual Notification to Purchaser

Remote retailers are required to send each Louisiana purchaser who has purchased property or services from the retailer in the immediately preceding calendar year an annual notice of purchases made in the preceding calendar year. The notification to Louisiana purchasers must be done by January 31st of the year following the year in which the transaction(s) occurred. The annual notice should include:

1. A listing of the dates and amounts of purchasers, if available;
2. The total amount paid by the purchaser;
3. Whether the property or service is exempt from Louisiana sales and use taxes, if known by the retailer;
4. The name of the retailer; and
5. A statement that Louisiana use tax may be due on the purchases made from the retailer and that Louisiana law requires the payment of an individual's use tax liability on the individual income tax return or the Louisiana Consumer Use Tax form (R-1035).

The notification is required to be sent by first class mail, certified mail, or electronically at the purchaser's choice and should not be included with any other shipment or mailing from the retailer. If mailed, the exterior of the envelope in which the notice is sent shall include the words "IMPORTANT TAX DOCUMENT ENCLOSED".