R-1116 (1/22)

LOUISIANA DEPARTMENT of REVENUE

REMOTE RETAILERS ANNUAL STATEMENT

Louisiana Revised Statute 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. All 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 *latap.revenue.louisiana.gov*. 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.*

Remote Retailer Information

Business Name	Annual Filing Period **January 1, 2021 - December 31, 2021**	
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 ☐ if Self-employed	PTIN or LDR Account No.
Firm's Name ➤			Firm's FEIN ➤	
Firm's Address ➤			Telephone ➤	

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REMOTE RETAILERS ANNUAL STATEMENT INSTRUCTIONS

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Remote Retailers Annual Statement

Louisiana Revised Statute 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). All remote retailers are encouraged 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. If electronic filing is not possible, the report may be submitted via email to *LDR.RemoteRetailer@la.gov*. Remote sellers voluntarily collecting and remitting on sales delivered into Louisiana, are relieved from the reporting requirements of LA R.S. 47:309.1 beginning on the date of collection. However, the portion of the calendar year preceding the date of collection remains subject to the reporting requirements discussed above.

Definition of a Remote Retailer

A remote retailer is a retailer who purposefully avails itself of the economic market in Louisiana or who has any other minimum contact with the state and who meets all of the following criteria:

- Not required by applicable law, ordinance, or regulation to register as a dealer in Louisiana, and thus is not otherwise required to collect Louisiana sales and use taxes.
- Makes retail sales of tangible personal property or taxable services where the property is delivered into Louisiana or the beneficial use of the service occurs in Louisiana, and the cumulative annual gross receipts for the retailer and its affiliates from those sales exceeds fifty thousand dollars ($50,000) per calendar year.
- Does not collect and remit Louisiana sales and use tax with respect to their retail sales in this state, including the tax imposed under LA R.S. 47:302(K).

Notification at Time of Purchase

Louisiana Revised Statute 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 Form IT540 or IT540B, *Louisiana Individual Income Tax Return* or Form R-1035, *Consumer Use Tax Return.* 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 purchases, 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;
5. All returned merchandise or refunds must be netted out of the total amount paid for purchases to ensure the purchaser does not pay use tax on returns or refunds; and
6. 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 Form IT540, IT540B, or R-1035.

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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".

When a seller no longer fits the definition of a remote retailer, as provided above, the notification requirements provided in Louisiana Revised Statute 47:309.1 are no longer applicable and no annual notices are required to be sent to Louisiana purchasers.

Paid Preparer Instructions

If your statement 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. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. 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 on the preparer. The penalty is $50 for each occurrence of failing to sign or failing to provide an identification number.