



Automobile Rental Excise Tax Return Electronic Filing Instructions

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Phone: (855) 307-3893
Email: Sales.Inquiries@la.gov

FOR FILING PERIODS BEGINNING JANUARY 2025

GENERAL INSTRUCTIONS

- 1. Who Should File:** All persons and dealers who are subject to the tax levied under Chapter 4-A of Subtitle II of Title 47, as amended, are required to file a tax return monthly. This return is due on or before the 20th day of the month following the taxable period and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. The tax becomes due at the time the rental payment is received from the rentee.
- 2. Dollar Amounts:** All amounts on the return should be rounded to the nearest dollar and entered into the appropriate boxes.
- 3. U.S. NAICS Code:** The Louisiana Department of Revenue (LDR) is assigning business codes to sales tax accounts based upon the North American Industry Classification System (NAICS). If your sales tax account currently does not have a NAICS code assigned to it, please include this information on your sales tax return. NAICS codes may be found on your federal corporate income tax return or on your Louisiana Workforce Commission account. NAICS codes may also be found on the U.S. Census Bureau's webpage at www.census.gov.
- 4. Paid Preparer:** If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be provided; otherwise, the Federal Employer Identification Number (FEIN) or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. 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 of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

SPECIFIC INSTRUCTIONS

- Line 1 –** Enter "gross proceeds" derived from the lease or rental of automobiles pursuant to automobile rental contracts. If it is your business practice to include taxes in the total amount billed to your customer, the gross proceeds reported on Line 1 must reflect the amount billed to the customer before the taxes were added to the billing amount charged to the customer. "Gross proceeds" as used here means the total cash collections received from auto rental customers during the reporting month, regardless of the month in which the rental actually occurred. Rental receipts are reportable on a cash basis rather than an accrual basis, in accordance with La. R.S. 47:306(A)(2).
- Line 2 –** Enter here the total receipts for vehicle rentals that are not taxable. Examples are as follows: rentals of 30 or more consecutive days; rentals of vehicles to insurance companies and auto repair facilities for the purpose of furnishing a replacement vehicle to a customer while his vehicle is being repaired; rentals of replacement vehicles to individuals while their own vehicle is being repaired (provided the individual presents a copy of the repair invoice); and rentals to United States government agencies.
- Line 3 –** Self-explanatory
- Line 4 –** Self-explanatory
- Line 5 –** In cases where the actual total of the tax monies collected exceeds 3 percent of the gross receipts, any such excess must be reported here and remitted to the Department of Revenue.
- Line 6 –** Self-explanatory
- Line 7 –** A vendor's compensation of 1.05 percent of the taxes collected is allowed as a credit to the dealer for accurate and timely reporting. Such compensation is allowable only when the payment is timely, and in no instance can the compensation be allowed if the tax is not paid when due. Beginning January 1, 2025, Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature limits vendor's compensation to \$750 per Louisiana dealer per calendar month.
- Line 8 –** Self-explanatory
- Line 9 –** Interest is computed from the 21st day of the month following the month in which the tax becomes due until the date the tax is paid. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.
- Line 10 –** A delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 6, must be entered here for any return that is filed delinquent.
- Line 11 –** Make payment to Louisiana Department of Revenue. You can file and pay your Louisiana Automobile Rental Tax at www.revenue.louisiana.gov/latap. You can also pay by credit card over the internet or by phone. Visit www.acipayonline.com or call 1-800-2PAYTAX (1-800-272-9829). If paying by EFT, be sure to use tax code 04111.