

LOUISIANA

DEPARTMENT of REVENUE

MOTOR VEHICLE DEALERS VENDOR'S COMPENSATION CLAIM FOR REFUND

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
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Baton Rouge, LA 70896-6362
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Vendor's Compensation Refund Request (Please round to the nearest dollar)

| 1 | | 2 | 3 | 4 | 5 | 6 |
|------------------|------|--|----------------------------------|--|---------------------------|---|
| Reporting Period | | Total State Sales Tax Collected on Sales of New or Used Motor Vehicles taxable value x applicable tax rate | State Vendor's Compensation Rate | Vendor's Compensation on the Sales of New Or Used Motor Vehicles (Col 2 x 3) | Vendor's Compensation Cap | Requested Vendor's Compensation Refund (Lesser of Col 4 or 5) |
| Month | Year | | | | | |
| April | 2018 | \$ | 0.748% | \$ | \$1,500 | \$ |
| May | 2018 | \$ | 0.748% | \$ | \$1,500 | \$ |
| June | 2018 | \$ | 0.748% | \$ | \$1,500 | \$ |
| July | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Aug | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Sept | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Oct | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Nov | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Dec | 2018 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Jan | 2019 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Feb | 2019 | \$ | 0.84% | \$ | \$1,500 | \$ |
| March | 2019 | \$ | 0.84% | \$ | \$1,500 | \$ |
| Total | | \$ | | \$ | | \$ |

INSTRUCTIONS
Motor Vehicle Dealers Vendor's Compensation Claim for Refund

General Information

Louisiana Revised Statute 47:306(A)(3)(a) limits sales tax vendor's compensation per dealer to \$1,500 per reporting period effective April 1, 2016. Form R-1386, *Motor Vehicle Dealer Vendor's Compensation Claim for Refund*, allows new and used motor vehicle dealers to claim vendor's compensation on those sales reported to the Office of Motor Vehicles on which vendor's compensation was not allowed.

In order to receive vendor's compensation, the state sales tax must be reported and remitted timely to the collecting agency. In addition, no refund will be issued for those amounts in excess of \$1,500 for the reporting period. The vendor's compensation cap includes any sales tax reported to the Office of Motor Vehicles as well as any sales tax reported to the Louisiana Department of Revenue (LDR). Any vendor's compensation allowed by LDR on filed sales tax returns will be applied to the cap and amounts in excess of \$1,500 will be denied.

Please complete the Taxpayer Information section in its entirety. If someone other than the taxpayer is completing the refund claim, a completed Power of Attorney must be attached in order for the claim to be processed. If you are not currently registered with LDR for sales tax, please complete Form R-16019, *Application for a Louisiana Tax Number*, and attach it to the refund claim form. The application can be found on our website at <http://www.revenue.louisiana.gov/Forms/ForBusinesses>.

Specific Instructions for Vendor's Compensation Refund Request Schedule - Please round to the nearest dollar amount.

1. **Column 1** - Reporting Period. Vendor's compensation claims will not be allowed on periods prior to April 2016.
2. **Column 2** - Enter the total state sales tax collected and remitted to the Office of Motor Vehicles for the period. The state sales tax is imposed on the taxable value of a vehicle was 5% during the periods April 1, 2016 to June 30, 2018; and 4.45% for periods on or after July 1, 2018.
3. **Column 3** - State vendor's compensation rate.
4. **Column 4** - Multiply the amount in Column 2 by the state vendor's compensation rate found in Column 3.
5. **Column 5** - Vendor's compensation cap.
6. **Column 6** - Enter the lesser of Column 4 or Column 5. Add the amounts reported in Columns 4 and 6.
7. **Total amount of tax requested to be refunded** - Enter the total amount of Column 6 on the Claim for Refund form.

Please include a detailed schedule of motor vehicle transactions submitted to the Office of Motor Vehicles. The schedule should contain the following information by period: VIN number, tax date, taxable value, state tax remitted. The state sales tax rate is 5% for the period April 1, 2016 - June 30, 2018; and 4.45% for periods on or after July 1, 2018.

Taxpayers may submit their refund claims and supporting schedules by mail using a CD, DVD or flash drive to the address below.

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These documents may also be submitted via e-mail to LDRTax.Refunds@La.gov. Taxpayers sending large files should contact the Sales Tax Unit using this e-mail box to set up a secure portal site.