

LOUISIANA

DEPARTMENT of REVENUE

MOTOR VEHICLE DEALERS VENDOR'S COMPENSATION

CLAIM FOR REFUND

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

Taxpayer Information

Taxpayer Legal Name <i>(If taxpayer is corporation, enter corporation name)</i>		Requested Periods	
Taxpayer Trade Name		Taxpayer Telephone	
Address			
City		State	ZIP
Represented by <i>(Give name and title)</i>		Contact Telephone	
Contact Email Address		Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Federal Employer Identification Number	Are you registered with the Louisiana Dept. of Revenue? If so, please provide account number. <input type="checkbox"/> Yes <input type="checkbox"/> No Account Number _____		
LA Motor Vehicle Commission License Number	LA Motor Vehicle Commission Dealer Code		
LA Used Motor Vehicle Commission License Number	LA Used Motor Vehicle Commission Dealer Code		

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 (5% of taxable value)	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	2016	\$	0.748%	\$	\$1,500	\$
May	2016	\$	0.748%	\$	\$1,500	\$
June	2016	\$	0.748%	\$	\$1,500	\$
July	2016	\$	0.748%	\$	\$1,500	\$
Aug	2016	\$	0.748%	\$	\$1,500	\$
Sept	2016	\$	0.748%	\$	\$1,500	\$
Oct	2016	\$	0.748%	\$	\$1,500	\$
Nov	2016	\$	0.748%	\$	\$1,500	\$
Dec	2016	\$	0.748%	\$	\$1,500	\$
Jan	2017	\$	0.748%	\$	\$1,500	\$
Feb	2017	\$	0.748%	\$	\$1,500	\$
March	2017	\$	0.748%	\$	\$1,500	\$
Total				\$		\$

Under penalty of perjury, I declare that I have examined the claim for refund and accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Taxpayer signature	Date (mm/dd/yyyy)
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INSTRUCTIONS
Motor Vehicle Dealers Vendors' Compensation Claim for Refund

General Information

Act 15 of the 2016 First Extraordinary Session of the Louisiana Legislature enacted several changes regarding sales tax vendor's compensation. R.S. 47:306(A)(3)(a) was amended to limit sales tax vendor's compensation per dealer to \$1,500 per reporting period effective April 1, 2016. The Motor Vehicle Dealers Vendor's Compensation claim form 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; any 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 an Application for a Louisiana Tax Number (R-16019) 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 Columns - Please round to the nearest dollar amount.

1. Reporting Period. Vendor's compensation claims will not be allowed on periods prior to April 2016.
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 at the rate of 5% on the taxable value of the vehicle.
3. State vendor's compensation rate.
4. Multiply the amount in Column 2 by the state vendor's compensation rate found in Column 3.
5. Vendor's compensation cap.
6. Enter the lesser of Column 4 or Column 5. This is your requested vendor's compensation amount.

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.

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

Louisiana Department of Revenue
Taxpayer Compliance Division-SSEW
P.O. Box 66362
Baton Rouge, LA 70896-6362

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.