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 *(If taxpayer is corporation, enter corporation name)*		Requested Periods
Taxpayer Trade Name		Taxpayer Telephone
Address		
City	State / ZIP	
Represented by *(Give name and title)*		Contact Telephone
Contact Email Address		Power of Attorney Attached? ☐ Yes ☐ No
Federal Employer Identification Number	Are you registered with the Louisiana Dept. of Revenue? If so, please provide account number. ☐ Yes ☐ 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	
Total amount of tax requested to be refunded (Must match total on Refund Request Schedule)	**$**	

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

Taxpayer's Signature	Date *(mm/dd/yyyy)*

If your claim for refund 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 under the box. 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.

PAID PREPARER USE ONLY				
	Print Preparer's Name	Preparer's Signature	Date *(mm/dd/yyyy)*	Check ☐ if Self-employed
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only. ☐

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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	2021	$	0.944%	$	$1,500	$
May	2021	$	0.944%	$	$1,500	$
June	2021	$	0.944%	$	$1,500	$
July	2021	$	0.944%	$	$1,500	$
Aug	2021	$	0.944%	$	$1,500	$
Sept	2021	$	0.944%	$	$1,500	$
Oct	2021	$	0.944%	$	$1,500	$
Nov	2021	$	0.944%	$	$1,500	$
Dec	2021	$	0.944%	$	$1,500	$
Jan	2022	$	0.944%	$	$1,500	$
Feb	2022	$	0.944%	$	$1,500	$
March	2022	$	0.944%	$	$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.
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 at a rate of 4.45% for periods on or after July 1, 2018.
3. **Column 3** - State vendor's compensation rate. Beginning August 1, 2020, the State of Louisiana vendor's compensation rate is 0.944% of the tax amount due. For more information please see Revenue Information Bulletin 20-015.
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 4.45% for periods on or after July 1, 2018.

Taxpayers may submit their refund claims and supporting schedules by ***"one"*** of the following methods:

- **Email -** Documents may also be submitted via e-mail to LDRTax.Refunds@La.gov.
- **Secure Portal -** Taxpayers sending large files should contact the Taxpayer Compliance - SSEW/Sales Tax Unit at the e-mail address above to set up a secure portal site.
- **Mail -** 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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Please do not submit a claim via more than one method, as this will result in a duplicate claim and delay processing.