

# LOUISIANA

DEPARTMENT of REVENUE

## Claim Against the State of Louisiana

*Louisiana Revised Statute 47:1481 et seq.*

**Mail to:**

Louisiana Department of Revenue  
Litigation Division  
P.O. Box 4064  
Baton Rouge, LA 70821-4064  
Phone: (225) 219-2080

This form can only be used to submit a claim based on the ruling in *Smith v. Robinson*, 18-728 (La. 12/5/18), 265 So. 3d 740, *aff'd as amended on reh'g*, 18-728 at p. 2 (La. 2/27/19), 265 So. 3d at 755 (affirming unconstitutionality but limiting it to LA R.S. 47:33(A)(4)), for a return of taxes paid pursuant to Act 109 of the 2015 Regular Legislative Session.

\_\_\_\_\_  
Name of Taxpayer/Entity and Spouse (if joint individual income tax return), Petitioner

**vs.**

**The State of Louisiana, Respondent**

**PLEASE PRINT OR TYPE**

Type of Tax <b>Individual Income</b>		Period(s)	
Social Security No./Entity LA Revenue Account Number	Spouse Social Security No.	Telephone	
Address			
City		State	ZIP
Represented by ( <i>Enter name and title</i> )			
Contact Email Address		Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Periods:			
1. Total amount of tax paid for the period	\$	\$	\$
2. Actual amount of tax due for the period	\$	\$	\$
3. Amount of claim	\$	\$	\$
4. Total claim			\$

**State the law and facts upon which the claim is based:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### YOU MUST ATTACH DOCUMENTATION TO SUPPORT YOUR CLAIM

Under penalties of perjury, I declare that I have examined this return 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 Signature	Date (mm/dd/yyyy)
Spouse Signature	Date (mm/dd/yyyy)

<b>REPRESENTATIVE USE ONLY</b>	Print Representative's Name	Representative's Signature	Date (mm/dd/yyyy)	Bar Roll Number ▶
	Firm's Name ▶	PTIN, LDR Account No., or Firm's FEIN ▶		
	Firm's Address ▶	Telephone ▶		

## INSTRUCTIONS

### Claim Against the State (R-2214)

#### General Information

Louisiana Revised Statute 47:1481(C) allows the Board of Tax Appeals (“BTA”) and the Louisiana Department of Revenue (“LDR”) to enter into an agreement to allow the filing of a claim against the state with LDR. A claim against the State is a taxpayer’s remedy to recover taxes paid as a result of Act 109 of the 2015 Regular Legislative Session which are determined not to be due based upon the *Smith* ruling and the taxpayer did not pay the tax under protest pursuant to the provisions of LA R.S. 47:1576. The filing of this form with LDR will be deemed a filing with the BTA for the purposes of a claim against the State pursuant to LA R.S. 47:1481 *et seq.* as of the date the claim is filed with LDR.

If the claim is approved by the BTA, LDR will issue payment of the claim as described below.

- An approved claim that does not exceed \$20,000 will be paid without interest. Claims will be paid in the order they are approved by the BTA. The total amount of claims paid in any fiscal year (July 1st to June 30th) is limited to \$2 million. If the total amount of claims approved in a fiscal year exceeds \$2 million, the excess claims will take priority in the next fiscal year in the order approved.
- An approved claim for between \$20,001 and \$250,000 is required to be submitted to the Litigation Subcommittee of the Joint Legislative Committee on the Budget, and if approved is paid without interest.

This form can only be used to submit a claim based on the *Smith* ruling for a return of taxes paid pursuant to Act 109 of the 2015 Regular Session.

#### Specific Instructions

1. In the space provided for the petitioner, enter the taxpayer’s legal name. If the taxpayer is an individual, enter the individual’s legal name. Include the spouse’s legal name if a joint individual income tax return was filed for the period(s). If the taxpayer is a corporation, enter the legal corporation name. If the claim is for an estate or trust, enter the estate or trust name and in the box for type of tax, enter Fiduciary Income in the open space.
2. Enter the tax period(s) included in the claim.
3. Enter the petitioner’s Social Security Number or if an entity, the LA Revenue Account Number. Enter your Spouse’s Social Security Number if a joint individual income tax return was filed for the period(s).
4. Enter the petitioner’s address, city, state, and zip code.
5. Telephone – Enter the telephone contact number of petitioner and/or petitioner’s representative.
6. Represented by – Enter the name of the attorney or tax preparer hired to submit the claim. Please submit a power of attorney with the claim form.
7. Contact email address – Enter the email address of petitioner and/or petitioner’s representative.
8. Complete Lines 1 through 4 for each period included in your claim. List the period(s) in the space provided above the column(s). If the claim is for more than three periods, additional forms may be completed as needed.

Line 1 – Enter the total tax paid on the original return for the corresponding period(s). See the table to below Line 2 instructions for the corresponding line numbers for each tax return.

Line 2 – Enter the total tax actually due for the corresponding period(s). This amount is from the recalculated return after applying the Smith ruling. See the table below for the corresponding line numbers for each tax return.

Tax Year	IT-540	IT-541
2014	Line 16	Line 12
2015	Line 16	Line 12
2016	Line 14 minus Line 23	Line 12 minus Line 18
2017	Line 13 minus Line 22	Line 12 minus Line 18

Line 3 – Enter the requested claim amount. Subtract Line 2 from Line 1.

Line 4 – Enter the total requested claim amount. Add each column of Line 3.

9. State the basis for the claim against the State.
10. Please sign and date your claim.

**IMPORTANT!** Attach documentation to support your claim. You must attach a completed Form R-10606, *Supplemental Worksheet for Credit for Taxes Paid to Other States for Forms IT-540 and IT-541*, calculated under the ruling for each period listed in the claim.

If your claim was prepared by an attorney or tax preparer, that person must also sign in the appropriate space, and complete the information in the “REPRESENTATIVE USE ONLY” box. An attorney must enter his or her bar roll number in the space provided. If the representative is a tax preparer who has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided, otherwise enter the Federal Employer Identification Number (FEIN) or LDR account number. If the representative represents a firm, the firm’s name and address must be entered.