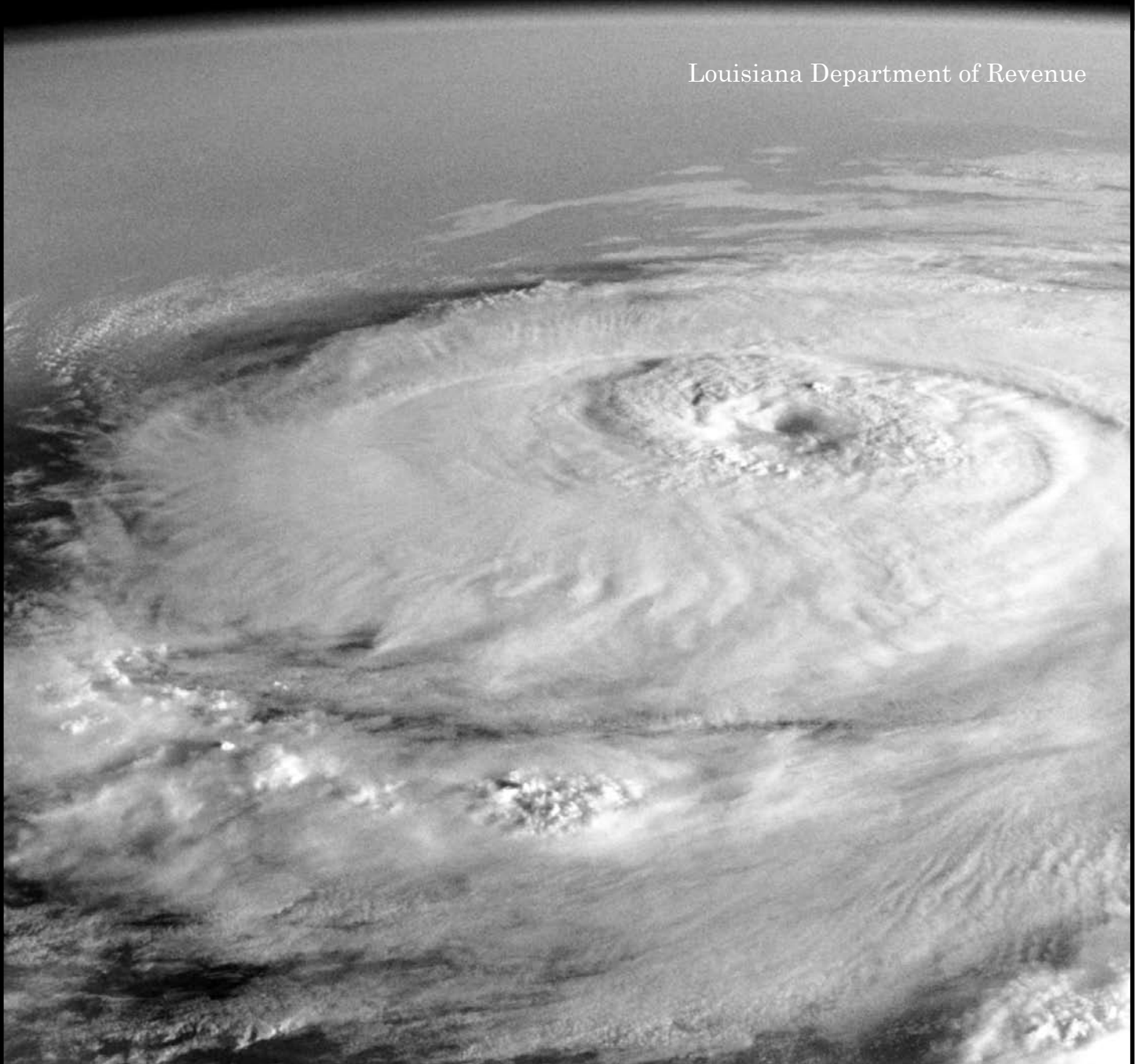


# *Hurricanes GUSTAV and IKE* *State Sales Tax Refund Program*

Louisiana Department of Revenue



# Hurricane Gustav and Hurricane Ike State Sales Tax Refund Program

Louisiana residents whose property was destroyed by Hurricane Gustav or Hurricane Ike in a parish that has been declared by the President to be eligible for federal assistance may be entitled to a refund of the state sales tax paid on the destroyed property if the loss was not fully reimbursed by insurance or otherwise as authorized by Revised Statute 47:315.1.

## Hurricane Gustav Presidentially Declared Louisiana Disaster Areas:

1. Acadia Parish	16. Iberville Parish	31. St. James Parish
2. Allen Parish	17. Jefferson Parish	32. St. John the Baptist Parish
3. Ascension Parish	18. Jefferson Davis Parish	33. St. Landry Parish
4. Assumption Parish	19. Lafayette Parish	34. St. Martin Parish
5. Avoyelles Parish	20. Lafourche Parish	35. St. Mary Parish
6. Beauregard Parish	21. LaSalle Parish	36. St. Tammany Parish
7. Calcasieu Parish	22. Livingston Parish	37. Tangipahoa Parish
8. Cameron Parish	23. Orleans Parish	38. Terrebonne Parish
9. Catahoula Parish	24. Plaquemines Parish	39. Vermilion Parish
10. East Baton Rouge Parish	25. Pointe Coupee Parish	40. Vernon Parish
11. East Feliciana Parish	26. Rapides Parish	41. Washington Parish
12. Evangeline Parish	27. Sabine Parish	42. West Baton Rouge Parish
13. Franklin Parish	28. St. Bernard Parish	43. West Feliciana Parish
14. Grant Parish	29. St. Charles Parish	
15. Iberia Parish	30. St. Helena Parish	

## Hurricane Ike Presidentially Declared Louisiana Disaster Areas:

1. Acadia Parish	6. Jefferson Parish	11. St. Mary Parish
2. Beauregard Parish	7. Jefferson Davis Parish	12. Terrebonne Parish
3. Calcasieu Parish	8. Lafourche Parish	13. Vermilion Parish
4. Cameron Parish	9. Plaquemines Parish	14. Vernon Parish
5. Iberia Parish	10. Sabine Parish	

## In addition to the disaster area residency requirement, the resident's loss must also meet the following criteria to be eligible for the sales tax refund:

- The loss was suffered by a Louisiana resident on property used in or about the individual's home, apartment, or homestead. Property owned by corporations, partnerships, or any type of business does not qualify for a sales tax refund.
- The destroyed property must have been movable at the time of its purchase and at the time of its destruction. Examples are clothing, furniture, television, etc.
- The resident must have paid Louisiana state sales tax on the purchase of the destroyed property. Property purchased in another state with no Louisiana sales taxes paid to the vendor and no consumer use tax paid directly to the state of Louisiana on its importation, or property received as a gift are not eligible for the sales tax refund.

The refund amount will be for the four percent state sales taxes paid on the original purchase of the destroyed property and not on the purchase of replacement property. A refund will not be issued on the portion of the loss that was reimbursed by insurance, disaster relief agencies, or otherwise.

All claims must be filed on or before December 31st of the third year following the year in which the property was destroyed. For details on how to file a claim, see the Natural Disaster Claim for Refund Instructions, Form R-1362i.



**Natural Disaster Claim For Refund**  
 Instructions for Forms R-1362, R-1362S,  
 and R-1362D

Louisiana residents whose property was destroyed by a natural disaster in a parish that has been declared by the President of the United States to be eligible for federal assistance may be entitled to a refund of the state sales tax paid on the destroyed property if the loss was not fully reimbursed by insurance or otherwise as authorized by Revised Statute 47:315.1.

To be eligible for a sales tax refund, a resident's loss must meet the following criteria:

- The loss was suffered by a Louisiana resident on property used in or about the individual's home, apartment, or homestead. Property owned by corporations, partnerships, or any type of business does not qualify for a sales tax refund.
- The destroyed property must have been movable at the time of its purchase and at the time of its destruction. Examples are clothing, furniture, television, etc.
- The resident must have paid Louisiana state sales tax on the purchase of the destroyed property. Property purchased in another state with no Louisiana sales taxes paid to the vendor and no consumer use tax paid directly to the state of Louisiana on its importation, or property received as a gift are not eligible for the sales tax refund.

The refund amount will be equal to the state sales taxes paid (4%) on the original purchase of the destroyed property and not on the purchase of the replacement property. A refund will not be issued on the portion of the loss that was reimbursed by insurance, disaster relief agencies, or otherwise.

All claims must be filed on or before December 31st of the third calendar year following the calendar year in which the property was destroyed.

**How to File a Claim:**

To file a claim, all three forms listed below must be completed and submitted along with supporting documentation (see the "Proof of Property Loss Documentation" section) to the Louisiana Department of Revenue.

- **R-1362**, Natural Disaster Claim for Refund of State Sales Taxes Paid
- **R-1362D**, Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster
- **R-1362S**, Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due

The specific instructions for each form are included below.

**Mail Claims to the Following Address:**

Office Audit Division  
 Post Processing Unit  
 P.O. Box 91138  
 Baton Rouge, LA 70812-9138

**Form R-1362 - Natural Disaster Claim for Refund of State Sales Taxes Paid**

This form must be completed, notarized, and submitted with Form R-1362S, Form R-1362D, and all required documentation.

1. Claimant Name and Address Section

- Include spouse information if claimant is married.
- Use the check box to indicate mailing address changes.

2. Location and Description of Destruction Section

- Describe how property was destroyed - indicate if property was destroyed due to flood waters, wind damage, etc
- Mark the box for each area of the home that was destroyed. Fill in the number of bathrooms and number of bedrooms that had destruction and report the total number of areas that received damage.
- Total amount of unreimbursed property loss is the amount reported on Form R-1362S, Line 3.
- Total amount of state sales tax requested to be refunded is the amount reported on Form R-1362S, Line 5.

3. Certified Statement of Natural Disaster Refund Claim Section

- If a paid preparer or someone other than the applicant completed the form, the preparer must sign the form and provide contact information.
- This form must be notarized to be processed.
- Filing or submitting false information or false representation on these refund claims may result in jail time of five years and/or fines up to \$5,000 under Revised Statute 14:133.

**Form R-1362D - Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster**

1. Use multiple copies of the form as needed and total the amounts at the bottom of each page.
2. The following are examples of tangible personal property that is eligible for the state sales tax refund:
  - Furniture, Rugs, Utensils, etc.
  - Clothing, Linens, etc.
  - TV, Camera, Toys, Exercise Equipment, etc.
  - Other Household Items (*Books, Decorations, Lawn Mowers, etc.*)
3. The following items are not eligible for state sales tax refunds:
  - Food.
  - Real immovable property, such as houses, buildings, central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, hot tubs and spas, and wall-to-wall carpeting.
  - Titled assets such as automobiles or all terrain vehicles (*ATV*).
  - Boats, water or snow skis, golfing or tennis equipment, or other recreation equipment generally for use away from the home.
4. List each item of property destroyed during the natural disaster including the item's description, the date of purchase, the original cost, and the state sales tax paid.

Schedules of destroyed property used by insurance companies are acceptable, but the original cost of the item, not the replacement cost, and the date of purchase must be indicated on the schedule.

**Form R-1362S, Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due**

Line 1 – Total cost of destroyed property from attached Form(s) R-1362D.

Line 2 – Reimbursement of destroyed property.

Line 2a – Reimbursement from insurance – *actual or anticipated. Check box if destroyed property was not covered by insurance.*

Line 2b – Reimbursement from employer or disaster relief agencies. *Check box if you were not reimbursed for destroyed property from employer or disaster relief agencies.*

Line 2c – Total reimbursement – *Add Lines 2a and 2b.*

Line 3 – Total unreimbursed property loss – *Subtract Line 2c from Line 1.*

Line 4 – State sales tax rate.


Line 5 – Total state sales tax refund due – *Multiply Line 3 by the sales tax rate on Line 4.*

**Proof of Property Loss Documentation**

Persons claiming a refund must present some evidence to show that they actually suffered the loss and report all expected and actual reimbursements from insurance or otherwise. This documentation should be attached to the claim form R-1362D:

- The declaration page of your homeowner's or renter's insurance policy and a copy of the insurance adjuster's report that documents the damage and claim reimbursement amounts.
- For those that did not have any insurance coverage, all available purchase receipts for the destroyed items and any documentation of reimbursement from FEMA or other disaster relief sources.

If the claimant is unable to provide documentation to document the property loss, the Secretary will make a reasonable estimate of the sales tax paid on the purchase of the tangible personal property that was destroyed based on income previously reported to the Louisiana Department of Revenue and other available information.

	<b>Natural Disaster Claim for Refund of State Sales Taxes Paid</b> Must attach Forms R-1362S and R-1362D
<b>Return completed form to:</b> Office Audit Division Post Processing Unit P.O. Box 91138 Baton Rouge, LA 70821-9138	

Claimant's Name	DOB (mm/dd/yyyy)	Social Security Number	
Spouse's Name	DOB (mm/dd/yyyy)	Spouse's Social Security Number	
Mailing Address <input type="checkbox"/> Check box to indicate address change	City	State	ZIP
Resident of Louisiana Since (mm/yyyy)	Telephone (Daytime)		

**Location and Description of Destruction**

Street Address (including apartment number)	City	ZIP
Parish	Date of Disaster (mm/dd/yyyy)	Name or Description of Disaster
Primary Cause of Destruction: <input type="checkbox"/> Flood <input type="checkbox"/> Wind <input type="checkbox"/> Other _____		Type of Home: <input type="checkbox"/> House <input type="checkbox"/> Apartment/Condo <input type="checkbox"/> Mobile Home

Area(s) of the home that received damage: <input type="checkbox"/> Kitchen <input type="checkbox"/> Living Room <input type="checkbox"/> Dining Room <input type="checkbox"/> Bedroom(s) (how many rooms) _____ <input type="checkbox"/> Breakfast Area <input type="checkbox"/> Den <input type="checkbox"/> Garage/Carport <input type="checkbox"/> Bathroom(s) (how many rooms) _____ <input type="checkbox"/> Patio <input type="checkbox"/> Outdoor Structure <input type="checkbox"/> Other _____	<b>Total Number of Areas that Received Damage</b>
1 Total amount of unreimbursed property loss from Form R-1362S, Line 3.	\$
2 Total amount of <b>state</b> sales tax requested to be refunded from Form R-1362S, Line 5.	\$

**Certified Statement of Natural Disaster Refund Claim**

The above individual, being duly sworn, deposes and says that the following statement is true and correct, that he is entitled to the refund requested, and that he is not delinquent with the State of Louisiana in the payment of any state taxes.

The property described on the schedule was destroyed by a natural disaster in a "natural disaster area" so declared by the President of the United States. I hereby certify:

- That the destroyed property was held for personal use at my residence, was not owned by a business, partnership, or corporation, and was not otherwise used by any person for commercial purposes;
- That the property was movable, both at the time of its purchase and at the time of its destruction;
- That I paid the Louisiana state sales/use tax on my purchase of the destroyed property in the amounts now requested to be refunded, and that the property was not acquired by gift, purchased outside the state, or otherwise without payment by me of the Louisiana sales/use tax; and,
- That all expected and actual reimbursements from insurance and other sources have been included.

**Natural disaster refund claims must be notarized to be processed. Filing or submitting false information or false representation on this refund claim may result in jail time of 5 years and/or fines up to \$5,000 under Revised Statute 14:133.**

SWORN TO AND SUBSCRIBED BEFORE ME THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ year

Claimant's Name (please print)	Claimant's Signature	
Spouse's Name (please print)	Spouse's Signature	
Paid Preparer Name if other than taxpayer (please print)	Signature of Paid Preparer	Paid Preparer Telephone Number
Notary Name (please print)	Notary Signature	Notary Number



**Natural Disaster Claim for Refund  
Schedule of Tangible Personal  
Property Destroyed by a Natural Disaster**

Must be attached to Natural Disaster Claim for Refund  
of State Sales Taxes Paid – *Form R-1362*

Claimant's Name	Social Security Number
Spouse's Name	Spouse's Social Security Number

The following are examples of tangible personal property that would be eligible for the **state** sales tax refund:

1. Furniture, Rugs, Utensils, etc.
2. TV, Camera, Toys, Exercise Equipment, etc.
3. Clothing, Linens, etc.
4. Other Household Items (*Books, Decorations, Lawn Mowers, etc.*)

The following items are **not** eligible for state sales tax refunds:

1. Food
2. Real immovable property, such as houses, buildings, central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, hot tubs and spas, and wall-to-wall carpeting.
3. Titled assets such as automobiles or all terrain vehicles (ATV).
4. Boats, water or snow skis, golfing or tennis equipment or other recreation equipment generally used away from the home.

To support your claim, attach a copy of the declaration page of your homeowner's or renter's insurance policy and a copy of the insurance adjuster's report that documents the damage and claim reimbursement amounts. If you did not have insurance, attach all available purchase receipts for the destroyed items and any documentation of reimbursement from FEMA or other disaster relief sources.

Description of Property Destroyed	Date of Purchase <i>(mm/dd/yyyy)</i>	Original Cost of Property	4% State Sales Tax Paid
<b>Total Property Cost and State Sales Tax Paid</b>			

If more space is needed, additional copies of this form may be used.



**Natural Disaster Claim for Refund  
Calculation of State Sales Tax Refund Due**

Must be attached to Natural Disaster Claim for Refund  
of State Sales Taxes Paid – *Form R-1362*

Claimant's Name	Social Security Number
Spouse's Name	Spouse's Social Security Number
Name or Description of Disaster	Date of Disaster (mm/dd/yyyy)

**Location Where Property was Destroyed**

Street Address	City	Parish	State	ZIP
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**Calculation of State Sales Tax Refund Due**

1	Total cost of destroyed property from attached Form(s) R-1362D	\$
2	Reimbursement of destroyed property	
2a	Reimbursement from insurance – <i>actual or anticipated</i> <input type="checkbox"/> Check box if destroyed property was not covered by insurance.	(\$ )
2b	Reimbursement from employer or disaster relief agencies <input type="checkbox"/> Check box if you were not reimbursed for destroyed property from employer or disaster relief agencies.	(\$ )
2c	Total reimbursement – <i>Add Lines 2a and 2b.</i>	(\$ )
3	Total unreimbursed property loss – <i>Subtract Line 2c from Line 1.</i>	\$
4	State sales tax rate	<b>4%</b>
5	Total state sales tax refund due – <i>Multiply Line 3 by the sales tax rate on Line 4.</i>	\$