



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.