R-1051(9/05)

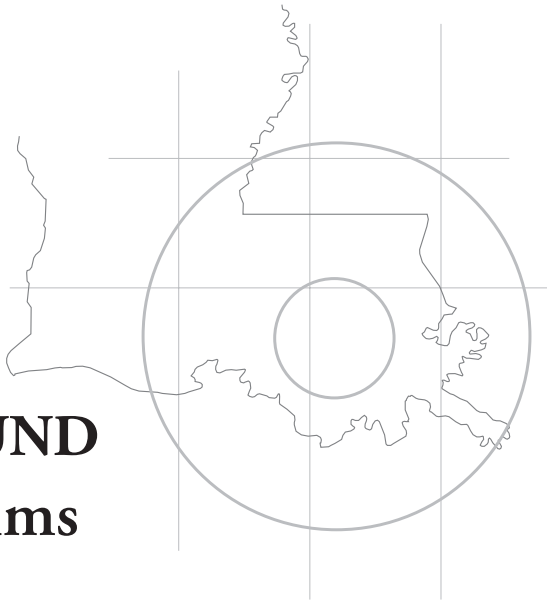
Natural Disaster Refund Guidelines

LDR

Louisiana Department of Revenue

www.revenue.louisiana.gov

Louisiana Department of Revenue



SALES TAX REFUND
for Katrina's Victims

Louisiana victims of Hurricane Katrina living in parishes where disaster relief funds have been made available by President Bush may be eligible for a refund of state sales taxes paid on uninsured personally owned movable property destroyed by the storm.

In order for a claim to be processed, a citizen's loss must meet the following guidelines:

- The loss was not reimbursable by insurance.
- The loss must be suffered by a natural person and must be to property used in or about the citizen's home, apartment, or homestead. (Property owned by other than a natural person, such as a corporation, partnership, or any type of business, does not qualify for a sales tax refund.)
- The refund applies only to state sales taxes paid on the original acquisition of destroyed property and not on the acquisition of replacement property.
- The destroyed property must have been moveable, both at the time of its purchase and at the time of its destruction; e.g. clothing, appliances, or furniture.
- Must have paid state sales or use tax on the acquisition of the destroyed property. (If the property was acquired by the person suffering the loss without the payment of the state sales or use tax, or if the purchase was made in another state, or if the destroyed property was acquired as a gift, then a refund cannot be issued.)

To file a claim, use the following forms:

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

R-1362I, Natural Disaster Claim for Refund – General Information

R-1362S, Natural Disaster Claim for Refund – Schedule

R-1362D, Detailed Schedule of Tangible Personal Property Destroyed During a Natural Disaster

The forms are available from the Department's website at:

www.revenue.louisiana.gov under "Hurricane Katrina Information" then click on "Sales Tax Refund for Katrina". Forms may also be obtained from any of the following Department regional offices:

Alexandria: 318.487.5333
Baton Rouge: 225.922.2300
Lafayette: 337.262.5455
Lake Charles: 337.491.2504
Monroe: 318.362.3151
Shreveport: 318.676.7505
Thibodaux: 985.447.0976
Headquarters:
225.219.7318 or 225.219.0102

Louisiana Department of Revenue
PO Box 91138
Baton Rouge, LA 70821-9138

Louisiana Department of Revenue

Information and Instructions for Refund Claims

Hurricane Katrina: Refund of State Sales Taxes Paid on Property Destroyed in Disaster Areas

Louisiana residents who lost personal property in one of the Hurricane Katrina disaster-area parishes may apply for a refund of the state sales tax paid on the destroyed property as authorized by La. R.S. 47:315.1.

To qualify for the refund, the following criteria must be met:

1. The property must have been completely destroyed in one of the parishes declared a disaster area by the President.

2. The destroyed property must have been owned by an individual and not a corporation or partnership.

3. The destroyed property must have been held for personal use at the person's primary residence. Property destroyed at camps or secondary residences do not qualify for the refund.

4. The claimant must be the owner of the destroyed property, as well as being the one who purchased and paid the Louisiana state sales tax on the property. Items listed as gifts should not be included because the claimant was not the person who purchased and paid the Louisiana state sales tax on the property. This refund claim is for Louisiana state sales tax only and should not include tangible personal property on which sales tax was paid to another state. The claim should not include local sales taxes paid to the parish or municipality.

5. The destroyed property must not have been owned by a business, partnership, or corporation or used for commercial purposes. Louisiana Revised Statute 47:315.1 does not apply to partnerships or corporations nor will business losses, even by individuals, be allowed since the law limits the losses to property that is a part of and used in or about a person's home, apartment or homestead.

6. The destroyed property must be classified as movable property at the time of destruction rather than as part of a fixed structure.

    a. Refunds can be claimed for taxes paid on movables such as clothing, appliances, furniture, etc. Qualifying items of movable property also include food, nonprescription drugs, and appliances not permanently attached to a house or building. Generally, an item is considered to be permanently attached if the removal of the item will cause damage either to the item itself or the thing to which it is attached. Items must no longer be functional. Any claim for repaired or refurbished items will not be allowed.

    b. Refunds are not allowed on real property. Nonqualifying real property generally includes a house or building and all central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, Jacuzzis, hot tubs or spas and wall to wall carpeting that are actually connected with or attached to a house or building and are immovable by their nature.

    c. Refunds are not allowed on titled assets such as automobiles or all terrain vehicles (ATV). In addition, refunds are not allowed on boats, water or snow skis, golfing or tennis equipment or other recreation equipment purchased for use away from the homestead.

7. The property loss must not have been covered by insurance or other reimbursement.

8. The claimant must be a resident of Louisiana and have filed a Louisiana state income tax return for the year prior to the date of the claim. If a Louisiana income tax return was not required to be filed, an explanation along with supporting documentation, if available, must be included with the claim.

Filing A Claim For Refund Of State Sales Taxes Paid On Property Destroyed in A Natural Disaster

A Natural Disaster Claim for Refund of State Sales Taxes Paid, department Form R-1362, must be completed, notarized and submitted to this department with all required documentation. Sales Tax Refund Schedule-Disaster Loss of Tangible Personal Property, department Form R-1362S (LGST – D-76), and a schedule detailing the computation of the amount requested to be refunded must accompany the claim.

The schedule must detail the items of tangible personal property destroyed during the natural disaster and should include a description of each item, the year of its purchase, and the original cost of the item. Schedules similar to those 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. Persons must file a claim for refund of the state sales taxes paid on the destroyed property on or before the end of the third calendar year following the calendar year in which the property was destroyed.

1. Persons claiming a refund must present some evidence to show that they actually suffered the loss with no reimbursement from insurance or otherwise. A deduction claimed and allowed for federal and Louisiana income tax purposes will be acceptable as proof of loss.

2. If a copy of the federal or state income tax return cannot be attached, Sales Tax Refund Schedule–Disaster Loss of Tangible Personal Property, Form R-1362S, must be substituted.

3. If the claimant is unable to provide documentation to show the actual amount of tax that was paid, the secretary will estimate the sales tax originally paid on the purchase of the tangible personal property that was destroyed.

4. Refunds are allowed for the taxes paid on the original purchase of destroyed property, not the taxes paid on the purchase of replacement property.

5. Persons claiming the sales tax refund must sign a sworn statement certifying the following:

   a. that the property described on the schedule was destroyed by natural disaster in a "natural disaster area" declared by the President;

   b. that the destroyed property was held for personal use at the person's residence and was not owned by a business, partnership, or corporation and was not used for commercial purposes;

   c. that the property was movable at the time of its purchase and at the time of its destruction;

   d. that the claimant actually paid the Louisiana state sales/use tax on the purchase of the destroyed property in the amounts requested to be refunded;

   e. that the property was not acquired by gift, by importation from outside the state, or otherwise without payment of the Louisiana sales/use tax; and,

   f. that no part of the loss has been or is expected to be reimbursed by insurance, or otherwise, except as indicated on the schedule.

Hurricane Katrina Disaster Area Parishes

President Bush declared the following 31 parishes as disaster areas:

Acadia	Iberville	Plaquemines	St. Tammany
Ascension	Jefferson	St. Bernard	Tangipahoa
Assumption	Jefferson Davis	St. Charles	Terrebonne
Calcasieu	Lafayette	St. Helena	Vermilion
Cameron	Lafourche	St. James	Washington
East Baton Rouge	Livingston	St. John	West Baton Rouge
East Feliciana	Orleans	St. Mary	West Feliciana
Iberia	Point Coupee	St. Martin	

R-1362 (9/05)

LDR Louisiana Department of Revenue	**Natural Disaster Claim for Refund of State Sales Taxes Paid**
	Return completed form to: Post Processing Services Division P.O. Box 91138 Baton Rouge, LA 70821-9138

Taxpayer name _____ Social Security Number _____

Spouse's Social Security Number _____

Mailing address | Address | City | State | ZIP+4 |

Please mark here if the above address is temporary ❑ Daytime Telephone _____

E-mail Address _____

Resident of Louisiana since _____

Location where property was destroyed

Street _____

City, Parish _____

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 other state taxes.

Nature of disaster _____ Date of disaster _____

Amount requested to be refunded $ _____

Sales Tax Refund Schedule – Disaster Loss of Tangible Personal Property, Form R-1362S, or a schedule detailing this computation must be attached to this claim form.

This refund is claimed for the following reason:

The property described on the schedule was destroyed by 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 acquisition and at the time of its destruction;
- that I actually paid the Louisiana state sales/use tax on my acquisition of the destroyed property in the amounts now requested to be refunded, and that the property was not acquired by gift, by importation from outside the state, or otherwise without payment by me of the Louisiana sales/use tax; and,
- that no part of this loss has been or is expected to be reimbursed by insurance, or otherwise, except as indicated.

SWORN TO AND SUBSCRIBED BEFORE ME THIS _____ day of _____, _____ (year)

Taxpayer _____ (Signature) _____ (Print)

Notary _____ (Signature) _____ (Print)

Notary Number _____ (Print)

LGST-D-76
R-1362S (9/05)

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Sales Tax Refund Schedule
Disaster Loss of Tangible Personal Property

Taxpayer name _____ Social Security Number _____

Nature of disaster _____ Date of disaster _____

Location where property was destroyed

Street _____ City, parish, state City Parish State

Note: Cost of property applicable to Columns A, B, and C must be shown separately; otherwise, the refund will be computed at the 2 percent sales tax rate.

Cost of Property Destroyed

	Column A Purchased prior to 7/29/70	Column B Purchased between 7/29/70 – 7/1/84	Column C Purchased subsequent to 7/1/84
1. Personal Property			
A. Furniture, rugs, drapes, utensils, etc.	$	$	$
B. Clothing, eye glasses, linen, etc.	$	$	$
C. Recreation equipment (TV, radio, camera, toys, etc.)	$	$	$
F. Other _____ _____ _____	$	$	$
2. Total - Lines 1A through 1F	$	$	$
3. Less: A. Insurance proceeds (actual or anticipated)	$		
B. Proceeds from employer or disaster relief agencies	$	Apply amount under Line 3C proportionately to Columns A, B, and C (cost of property) if amount is shown in more than one column.	
C. Total – Add Lines 3A and 3B	$		
4. Disaster loss – Line 2 less Line 3C	$	$	$
5. Sales tax rate applicable	**x 2%**	**x 3%**	**x 4%**
6. Refund due – Calculate Columns A, B, and C separately	$	$	$

7. Total refund due – Add Columns A, B, and C of Line 6 $_____

To have this refund deposited to your banking account, please complete the following information.

Routing Number

Routing Number The first 2 digits of the routing number must be 01 through 12 or 21 through 32.

Account Number

Type of Account: (Check one.) ❑ Checking ❑ Savings

R-1362D(9/05)

Louisiana Department of Revenue

Detailed Schedule of Tangible Personal Property Destroyed During a Natural Disaster

Name of Claimant ______________________________ **Social Security Number** ____________________

Description of Property Destroyed	Date of Purchase (MM/DD/YY)	Original Cost of Property	State Sales/Use Taxes Paid
Total State Sales/Use Taxes Paid			