



**Natural Disaster Claim for Refund of State Sales Taxes Paid**

**Return completed form to:**  
 Louisiana Department of Revenue  
 P.O. Box 91138  
 Baton Rouge, LA 70821-9138

Must attach Form R-1362S, *Calculation of State Sales Tax Refund Due* and Form R-1362D, *Schedule of Tangible Personal Property Destroyed by a Natural Disaster*

Louisiana Revised Statute 47:315.1 provides a state sales tax refund for property destroyed by a natural disaster in a parish that has been declared, by the President of the United States, eligible for federal assistance. Taxpayers may use this form to claim a refund only if the loss was not fully reimbursed by insurance or other federal assistance. The destroyed property must have been held for personal use at the taxpayer's primary residence.

**PLEASE PRINT OR TYPE**

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)			
Email Address				

**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:				<b>Total Number of Areas that Received Damage</b>
<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 _____		

1	Total amount of unreimbursed property loss from Form R-1362S, Line 3, Total Column.	\$
2	Total amount of <b>state</b> sales tax requested to be refunded from Form R-1362S, Line 6, Total Column.	\$

<b>PAID PREPARER USE ONLY</b>	Print Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> 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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Sales Taxes Paid**

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**Certified Statement of Natural Disaster Refund Claim**

The aforesaid 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 Louisiana Revised Statute 14:133.**

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

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



**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

PLEASE PRINT OR TYPE

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

Calculation of State Sales Tax Refund Due					
		R-1362D, Column A 4% tax rate	R-1362D, Column B 5% tax rate	R-1362D, Column C 4.45% tax rate	TOTAL (Column A + B +C)
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 denied reimbursement from an employer. <input type="checkbox"/> Check box if you were denied reimbursement from any disaster relief agencies, including FEMA.	(\$ )	(\$ )	(\$ )	(\$ )
2c	Total reimbursement – <i>Add Lines 2a and 2b for Columns A, B, and C.</i>	(\$ )	(\$ )	(\$ )	(\$ )
3	Total unreimbursed property loss – <i>Subtract Line 2C from Line 1 for Columns A, B, and C.</i>	\$	\$	\$	\$
4	State sales tax rate	4%	5%	4.45%	
5	State sales tax computation – <i>Multiply Line 3 by the sales tax rates found on Line 4 for Columns</i>	\$	\$	\$	
6	<b>Total state sales tax refund requested. Add Line 5, Columns A, B, and C.</b>				\$



**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*

**PLEASE PRINT OR TYPE**

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

See Form R-1362i, *Natural Disaster Claim for Refund Instructions*, for guidance on how to complete this form and examples of qualifying items. To support your claim, you must also attach the Proof of Loss Documentation described in the instructions.

Description of Property Destroyed	Date of Purchase (mm/dd/yyyy)	COLUMN A Original Cost of Property Purchased PRIOR TO APRIL 1, 2016	COLUMN B Original cost of Property Purchased BETWEEN APRIL 1, 2016 – June 30, 2018	COLUMN C Original cost of Property Purchased ON or AFTER JULY 1, 2018
<b>Total Property Cost</b> (Total columns A, B, and C.)				

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