LOUISIANA DEPARTMENT of REVENUE

MOTOR VEHICLE DEALERS VENDOR'S COMPENSATION

CLAIM FOR REFUND

Mail to this address:
Louisiana Department of Revenue
Taxpayer Compliance Division-SES
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

Taxpayer Information

Taxpayer Legal Name *(If taxpayer is corporation, enter corporation name.)*	Requested Periods	
Taxpayer Trade Name	Taxpayer Telephone	
Address		
City	State	ZIP
Represented by *(Give name and title.)*	Contact Telephone	
Contact Email Address	Power of Attorney Attached? ☐ Yes ☐ No	
Federal Employer Identification Number	Are you registered with the Louisiana Dept. of Revenue? If so, please provide account number. ☐ Yes ☐ No Account Number ________________________________	
LA Motor Vehicle Commission License Number	LA Motor Vehicle Commission Dealer Code	
LA Used Motor Vehicle Commission License Number	LA Used Motor Vehicle Commission Dealer Code	
Total Amount of Tax Requested to Be Refunded (Must match total on Refund Request Schedule)	$	

Under penalties of perjury, I declare that I have examined this claim form 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's Signature	Date *(mm/dd/yyyy)*

If your claim for refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is $50 for each occurrence of failing to sign or failing to provide an identification number.

PAID PREPARER USE ONLY	Print Preparer's Name		Preparer's Signature	Date *(mm/dd/yyyy)*	Check ☐ 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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Vendor's Compensation Refund Request (Please round to the nearest dollar.)

1		2	3	4	5	6
Reporting Period		Total State Sales Tax Collected on Sales of New or Used Motor Vehicles Taxable Value x Applicable Tax Rate	State Vendor's Compensation Rate	Vendor's Compensation on the Sales of New or Used Motor Vehicles (Col 2 x 3)	Vendor's Compensation Cap	Requested Vendor's Compensation Refund (Lesser of Col 4 or 5)
Month	Year					
April	2024	$	0.944%	$	$1,500	$
May	2024	$	0.944%	$	$1,500	$
June	2024	$	0.944%	$	$1,500	$
July	2024	$	0.944%	$	$1,500	$
Aug	2024	$	0.944%	$	$1,500	$
Sept	2024	$	0.944%	$	$1,500	$
Oct	2024	$	0.944%	$	$1,500	$
Nov	2024	$	0.944%	$	$1,500	$
Dec	2024	$	0.944%	$	$1,500	$
Jan	2025	$	0.840%	$	$750	$
Feb	2025	$	0.840%	$	$750	$
March	2025	$	0.840%	$	$750	$
Total		$		$		$

INSTRUCTIONS
Motor Vehicle Dealers Vendor's Compensation Claim for Refund

General Information

Act 11 of the 2024 Third Extraordinary Session limits vendor's compensation on state sales tax to $750 per dealer beginning with the January 2025 reporting period. La. R.S. 47:306(A)(3)(a) limits sales tax vendor's compensation per dealer to $1,500 per reporting period for April 2016 to December 2024 reporting periods. Form R-1386, *Motor Vehicle Dealer Vendor's Compensation Claim for Refund*, allows new and used motor vehicle dealers to claim vendor's compensation on those sales reported to the Office of Motor Vehicles on which vendor's compensation was not allowed.

In order to receive vendor's compensation, the state sales tax must be reported and remitted timely to the collecting agency. In addition, no refund will be issued for those amounts in excess of $1,500 for reporting periods prior to January 1, 2025, and $750 for reporting periods on or after January 1, 2025. The vendor's compensation cap includes any sales tax reported to the Office of Motor Vehicles as well as any sales tax reported to the Louisiana Department of Revenue (LDR). Any vendor's compensation allowed by LDR on filed sales tax returns will be applied to the cap, and amounts in excess of the cap will be denied.

Please complete the Taxpayer Information section in its entirety. If someone other than the taxpayer is completing the refund claim, a completed Power of Attorney must be attached in order for the claim to be processed. If you are not currently registered with LDR for sales tax, please complete Form R-16019, *Application for a Louisiana Tax Number*, and attach it to the refund claim form. The application can be found on our website at *http://www.revenue.louisiana.gov/Forms/ForBusinesses*.

Specific Instructions for Vendor's Compensation Refund Request Schedule - Please round to the nearest dollar amount.

1. **Column 1** - Reporting period
2. **Column 2** - Enter the total state sales tax collected and remitted to the Office of Motor Vehicles for the period. The state sales tax is imposed on the taxable value of a vehicle at a rate of 5% for periods on or after January 1, 2025, and 4.45% for periods on or after July 1, 2018, to December 31, 2024.
3. **Column 3** - State vendor's compensation rate. Beginning January 1, 2025, the State of Louisiana vendor's compensation rate is 0.840% of the tax amount due. The rate for periods from August 1, 2020, to December 2024 is 0.944%. For more information, please see Revenue Information Bulletin 20-015.
4. **Column 4** - Multiply the amount in Column 2 by the state vendor's compensation rate found in Column 3.
5. **Column 5** - Vendor's compensation cap
6. **Column 6** - Enter the lesser of Column 4 or Column 5. Add the amounts reported in Columns 4 and 6.
7. **Total amount of tax requested to be refunded -** Enter the total amount of Column 6 on the Claim for Refund form.

Please include a detailed schedule of motor vehicle transactions submitted to the Office of Motor Vehicles. The schedule should contain the following information by period: VIN number, tax date, taxable value, and state tax remitted. Beginning January 1, 2025, the state sales tax rate is 5%. For periods on or after July 1, 2018, to December 31, 2024, the state sales tax rate is 4.45%.

Taxpayers may submit their refund claims and supporting schedules by **ONE** of the following methods:

- **Email -** Documents may also be submitted via e-mail to LDRTax.Refunds@La.gov.
- **Secure Portal -** Taxpayers sending large files should contact the Taxpayer Compliance - SES Tax Unit at the email address above to set up a secure portal site.
- **Mail -** Taxpayers may submit their refund claims and supporting schedules by mail using a CD, DVD, or flash drive to the address below:

  Louisiana Department of Revenue
  Taxpayer Compliance Division-SES
  P.O. Box 66362
  Baton Rouge, LA 70896-6362

Please do not submit a claim via more than one method, as this will result in a duplicate claim and delay processing.