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### Claim for Refund of Taxes Paid

**Check Type of Tax to be Refunded:**

Sales/Use Tax       River Parish Tourist Commission Hotel/Motel Occupancy Tax

Name of Business:

Contact Person Name:

Contact Person Email Address:

Mailing Address:

City:  State:  Zip:

Physical Address:

City:  State:  Zip:

Telephone Number:  Fax Number:

Parish Account Number:

Period(s) of Overpayment:

Total Tax Remitted for the Period(s)      \$

Amount Claimed to be Due as Amended      \$

Difference (Refund Amount Requested)      \$

**In order to process the refund, please submit this claim form along with the following supporting documentation to our office:**

1. A properly executed Power of Attorney by authorizing an agent or attorney-in-fact as a duly authorized representative of your company, if necessary.
2. A written description detailing the reason(s) for the claim in accordance with *LA R.S. 47:337.77* to accompany this form.
3. Tax Accrual Journals, General Ledgers, Work Papers and Spreadsheets documenting gross/taxable sales, deductions and taxable purchases as originally and initially reported on the St. James Parish sales tax return for the period in an electronic format such as Microsoft Excel or PDF.
4. Copy of original invoice(s) evidencing the invoice date, sale amount and taxes collected from / billed to your customer(s) including proof of payment from customer (copy of check or ACH credit transaction).
5. Tax Accrual Journals, General Ledgers, Work Papers and or Spreadsheets documenting credit memoranda or refund check issued to your customer(s) for the invoice(s) referenced in items 2 and 3.
6. Customer(s) State of Louisiana (Form R-1064) and / or St. James Parish (Form SJPST-4) sales tax exemption certificate, if applicable. Out of state exemption certificates do not qualify.
7. For bad debt write-offs, please also provide a copy of the Louisiana Department of Revenue approval letter.
8. Other:

**FOR OFFICE USE ONLY:**

Total Approved for Payment:   
Approved By:   
Date:

## **LA RS 47:337.77. Refunds of Overpayments Authorized**

- A. For the purpose of this Section, "overpayment" means a payment of tax, penalty or interest when none was due; the excess of the amount of tax, penalty or interest paid over the amount due; or the payment of a penalty that is later waived or remitted by the collector, provided that the power of the collector to refund overpayments shall be as prescribed and limited in this Section.
- B. The collector shall make a refund of each overpayment where it is determined that:
- (1) The tax was overpaid because of an error on the part of the taxpayer in mathematical computation on the face of the return or on any of the supporting documents.
  - (2) The tax was overpaid because of a construction of the law on the part of the taxpayer contrary to the collector's construction of the law at the time of payment.
  - (3) The overpayment was the result of an error, omission, or a mistake of fact of consequence to the determination of the tax liability, whether on the part of the taxpayer or the collector.
  - (4) The overpayment resulted from a change made by the collector in an assessment, notice, or billing issued under the provisions of this Chapter.
  - (5) The overpayment resulted from a subsequent determination that the taxpayer was entitled to pay a tax at a reduced tax rate.
  - (6) The overpayment was the result of a payment that exceeded either the amount shown on the face of the return or voucher, or which would have been shown on the face of the return or voucher if a return or voucher were required.
- C. Notwithstanding the provisions of Subsection B of this Section, where it is determined that there is clear and convincing evidence that an overpayment has been made, the collector shall make a refund, subject to conditions or limitations provided by this Chapter.
- D.
- (1) Such refunds shall be made out of any current collections of the particular tax which was overpaid.
  - (2) If a taxpayer has overpaid a particular tax for more than one taxable year and seeks a refund of the total amount, the collector may issue the refund incrementally. The number of increments shall not exceed the total number of years the tax was overpaid.
- E. The collector may recover any refunded amount determined not to be an overpayment through any collection remedy authorized by R.S. 47: 337.45 within two years from December thirty-first of the year in which the refund was paid. Any refunded amount determined not to be an overpayment shall bear interest at the rate provided for in this Chapter, which shall be computed from the date the refund was issued to the date payment is received by the collector.
- F. This Section shall not be construed to authorize any refund of tax overpaid through a mistake of law arising from the misinterpretation by the collector of the provisions of any law or of any rules and regulations. In the event a taxpayer believes that the collector has misinterpreted the law or rules and regulations contrary therewith, his remedy is by payment under protest and suit to recover or petition to the Board of Tax Appeals, as provided by law.
- G. A claim for a refund or credit in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed by the taxpayer and received by the collector on the date postmarked by the United States Postal Service. Additionally, a claim for refund or credit is deemed filed by the taxpayer and received by the collector through any means provided for by any regulation promulgated pursuant to R.S. 47:337.97 through 337.100.