

STANDARD OFFICE PROCEDURE

PROCEDURES FOR FILING FOR CREDIT OR CLAIM FOR REFUND

The Allen Parish Sales/Use Tax office will process requests for credit or claims for refund when the dealer follows the procedures outlined below.

The Collector is required to notify the taxpayer of a denial of the claim in whole or part and of his appellant rights under RS 47:337.81 of the Uniform Local Tax Code. The notice shall be sent by certified or registered mail as required by statute.

1. Obtain and complete a Claim for Refund or Credit form online at www.laota.com under Allen Parish.
2. Prepare and provide an amended return for each period affected and include supporting documentation such as copies of invoices, exemption certificates, accrual sheets and/or other related information that will assist and support the timely processing of said claim or request.
3. Should the request involve amendments to six or more periods, an electronic copy of a schedule prepared in an Excel spreadsheet format reflecting necessary adjustments may be submitted in place of amended returns. The schedule(s) should include the following information by tax period:
 - a. Gross sales as they appeared on original return
 - b. Total deductions from original return
 - c. Amended gross sales
 - d. Amended deductions
 - e. Tax paid as reported on original return
 - f. Adjusted tax due for each period
4. The following are the most common documentation requirements for refund requests:
 - a. **Refunds due to sales returns and allowances:** Prepare an amended form for the month in which the returned merchandise was originally sold and the applicable tax was originally paid. Invoices, credit memos, and exemption certificates as applicable should be included with the request to support the adjusted figures.
 - b. **Refunds due to accounting errors:** Prepare an amended return and provide copies of ledger sheets, an electronic copy in spreadsheet format of the invoices credit is requested for, copies of invoices, accruals, contracts, purchase orders or other accounting documentation to support the adjusted figures.
 - c. **Refunds paid to this jurisdiction in error:** In the case of an audit, include a copy of the audit assessment and work papers to support the refund amount. Otherwise, provide copies of the invoices you are basing the refund request on. These taxes will be refunded directly to the jurisdiction entitled to the tax unless a cancelled check remitting the tax to that jurisdiction is provided.

Office policy dictates that approved requests shall initially result in the department issuing an official credit memo that can be used when filing subsequent returns.

Claims for refund must be complete at the time of submission, particularly when prescription issues occur at year end. Claims are only considered complete when they have complied with departmental procedures and are notarized. Supportive documentation to support the claim must also be included to be deemed complete. Questions concerning the nature and extent of supportive documentation shall be answered prior to submission. The determination of whether or not the claim is deemed complete shall be at the sole discretion of the administrator/collector and based solely upon the satisfaction of departmental policies and procedures.

Claims transmitted by email or facsimile will not be deemed properly submitted when prescription issues are involved since documentation used to support such claim is generally not available or cannot be transmitted electronically.

All documents should be submitted to the following address:

Allen Parish School Board
Sales and Use Tax Department
Attn.: Refund Section
PO Drawer 190
Oberlin, LA 70655

Questions concerning refund issues or the process should be directed to Pat Latigue who may be reached at 337-639-2145 extension 20236 or through email at pat.latigue@allen.k12.la.us

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