



CADDO-SHREVEPORT

SALES AND USE TAX COMMISSION

Office of the Administrator

PHONE (318) 865-3312 • FAX (318) 865-1838



Claim for Refund of Overpayment Instructions

This office must have clear and convincing evidence that an overpayment has been made before a refund will be allowed (LA. R.S. 47:337.77).

1. Prepare a letter addressed to the Administrator requesting the refund along with the reason. If request is made by a third party preparer please include a proper power of attorney.
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. If the request involves amendments to six or more periods, an electronic copy of a schedule prepared in Excel format reflecting necessary adjustments may be submitted in place of amended returns.

The schedule 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. If additional information is needed contact will be made by this office outlining documentation required and a deadline for receipt.

A credit memorandum will be issued to all active accounts; if the credit amount is such that it cannot be used within a three-month period a refund check may be requested.