

## STANDARD OFFICE PROCEDURE

### PROCEDURES FOR FILING FOR CREDIT OR CLAIM FOR REFUND

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

#### Claims Under \$1000.00

1. Prepare and file an amended return on a prescribed form complete with the adjusted figures for the applicable period.
2. Include a copy of the original return and an explanation of the reason(s) for such filing. Supportive documentation is often necessary and should be included.
3. Office policy dictates that approved requests under this category shall initially result in the department issuing an official credit memo that can be used when filing subsequent returns.
4. If dealer is dissatisfied with a credit memo, then he may proceed under the procedures listed below under #1. Ensure the inclusion of the official credit memo with said claim.

#### Claims Over \$1001.00

1. Obtain and complete a Claim for Refund or Credit form online at [www.laota.com](http://www.laota.com) under Calcasieu Parish or [www.calcasieusalestax.org](http://www.calcasieusalestax.org). Claim must be notarized.
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, 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.

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:

Calcasieu Parish School Board  
Sales and Use Tax Department  
Attn.: Refund Section  
P.O. Drawer 2050  
Lake Charles, LA 70602-2050

Questions concerning refund issues or the process should be directed to Mrs. Donna Ingram who may be reached at 337-217-4280 extension 3415 or through email at [donna.ingram@cpsb.org](mailto:donna.ingram@cpsb.org).

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