R-5018 (4/24)

LOUISIANA DEPARTMENT of REVENUE

Special Fuels Tax Return – CNG, LNG, and LPG

Louisiana Revised Statutes 47:818.111 through 818.132

Mail to:
Louisiana Department of Revenue
P. O. Box 201
Baton Rouge, LA 70821-0201
Phone: (855) 307-3893

LA Revenue Number		
Name		
Address		
Unit Type	Unit Number	
City	State	ZIP
Foreign Nation, if not United States (Do not abbreviate.)		

O If your name has changed, mark circle.

O If amended return, mark circle.

O If final return, mark circle.

FOR OFFICE USE ONLY. Field flag

Filing Period _____ MM/YY

X

	Summary	A Compressed Natural Gas		B Liquefied Natural Gas		C Liquefied Petroleum Gas	
1	Total gallons sold or used						
2	Exempt gallons						
3	Gross taxable gallons *(Subtract Line 2 from Line 1.)*						
4	Tax Rate	$0.20		$0.20		$0.146	
5	Tax *(See Instructions.)*		00		00		00
6	Less: Discount of 0.33% of Line 5 *(See Instructions.)*		00		00		00
7	Subtotal *(Subtract Line 6 from Line 5.)*		00		00		00
8	Credit for tax on reported bad debt *(Attach Form R-5030.)*		00		00		00
9	Repayment of previous bad debt *(Attach Form R-5030.)*		00		00		00
10	Total tax due *(Subtract Line 8 from Line 7 and add Line 9.)*		00		00		00
11	Total *(Add Column A through Column C, Line 10.)*		11	$			00
12	Delinquent Filing Penalty *(See instructions.)*		12	$			00
13	Interest (See instructions.)		13	$			00
14	**Total Amount Due** *(Add Lines 11,12, and 13.)* Make payment to: **Louisiana Department of Revenue. DO NOT SEND CASH.**		14	$			00

This return and payment are due on or before the 20th day of the month following the taxable period. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Under penalties of perjury, I declare that I have examined this return 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.

Signature		Date *(mm/dd/yyyy)*
Print Name	Title	Telephone

Complete only if change in business status has occurred. Please print or type.

Date business discontinued	Date business sold	Name of purchaser

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

8609

Instructions

Act 147 of the 2015 Regular Legislative Session changed the method of collecting the Special Fuels Tax on vehicles which are powered using compressed natural gas, liquefied natural gas, and/or liquefied petroleum gas.

Compressed natural gas (CNG), liquefied natural gas (LNG), and liquefied petroleum gas (LPG) are subject to Louisiana's fuel tax when used to power a motor vehicle licensed or required to be licensed for highway use. Any retail dealer or special fuel fleet dealer is liable for the tax. A retail dealer is a person who sells or dispenses motor fuel at a retail location to the ultimate consumer. A special fuel fleet dealer is a person who produces or purchases CNG, LNG, or LPG and who maintains storage facilities for those fuels and delivers all or part of the fuel produced or stored into the fuel supply tank of a motor vehicle.

The tax is due on the following transactions:
1. When a retail dealer sells motor fuel at retail or dispenses motor fuel at a retail location to the ultimate consumer,
2. When a special fuel fleet dealer delivers any fuel produced or stored into the fuel supply tank of a motor vehicle.

The tax should be included in the price of the fuel at the retail pump or calculated on the fuel removed from fleet storage and dispensed into a motor vehicle for use on the roads.

This return and payment are due on or before the 20th day of the month following the taxable period. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Line 1 For each column, enter the total gallons sold or used. This amount should include any gallons you sold to a consumer or used for your fleet vehicles.

Line 2 Only those entities included in La. R.S. 48:1461 are exempt from tax. Enter the exempt gallons in the appropriate column.

Line 3 Subtract Line 2 from Line 1.

Line 5 Compute the special fuel tax due. For each column, multiply the amount on Line 3 by the tax rate shown on Line 4 and enter the result in the respective column. Round to the nearest dollar.

Line 6 If you are timely filing and paying the tax due, you may deduct 0.33% of Line 5. Multiply Line 5 by 0.0033 to calculate the discount.

Line 7 Subtract Line 6 from Line 5.

Line 8 You are allowed a credit for taxes that were previously remitted to the department that has been written off as bad debt. Enter the amount of taxes as documented on Form R-5030, *Schedule for Tax Bad Debt Credit/Repayment.* The amount of the credit is equal to the amount of Special Fuels tax included in the amount written off but is limited to the amount of taxes entered on Line 7.

Line 9 If you have collected the tax on sales for which a credit for tax reported on bad debt was claimed, enter that amount on Line 9. The amount on this line must be supported by Form R-5030 which MUST contain the period in which the credit was originally claimed.

NOTE: In addition to the repayment of the credit for bad debt, the dealer MUST pay a penalty of 10% of the amount of the unpaid taxes and interest. Interest shall accrue beginning on the day the return showing the credit was filed and ending on the date the taxes and penalty are paid.

Line 10 In the respective columns, subtract Line 8 from Line 7 and then add Line 9.

Line 11 Add the amounts in Columns A through C on Line 10 and enter the result.

Line 12 If the return is being filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 11, must be entered on Line 12.

NOTE: In addition to the delinquent filing penalty reported above, a taxpayer may also incur a delinquent payment penalty if a return is filed timely but payment is made late and/or a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Line 13 If the tax is not paid by the 20th day of the month following the reporting period, interest will accrue at the rate determined in accordance with La. R.S. 47:1601 until the date the balance of tax due is paid. Because the interest rate varies from year to year, please see Form R-1111, *Interest Rate Scheduled Collected on Unpaid Taxes*, available on LDR's website, *www.revenue.louisiana.gov,* for the interest rate. In order to compute the INTEREST RATE PER DAY, multiply the monthly rate by 12, divide it by 365, and carry out to seven places to the right of the decimal. Example: Assume the 2015 monthly interest rate is determined to be .583%. Multiple .583% times 12 = 7.0% (.07), which equals the annual interest rate. Divide .07 by 365, .07/365 = .00019178, which equals the INTEREST RATE PER DAY. NOTE!! You must carry out your computation to 7 places to the right of the decimal point.

Line 14 Add Lines 11 through 13. Make payment to the Louisiana Department of Revenue. **DO NOT SEND CASH.**

If your return 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 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 to sign or failing to provide an identification number.