



Supplier/Permissive Supplier Monthly Return

General Information

This form is to be completed by suppliers and permissive suppliers registered with Louisiana for the collection of Louisiana excise taxes on fuel and suppliers who may import product below the terminal rack for direct delivery. This return is due on or before the 22nd day of the month following the period covered. If the due date falls on a weekend or legal holiday, the return is due the next business day.

The appropriate schedules must be completed and included with the return when filing.

Instructions

Complete Page 2, Lines 15 through 41 first.

Report fuels as defined in Louisiana Revised Statute 47:818.2 in the appropriate columns. Please enter whole gallon and dollar amounts.

Computation of Fuel Tax and Inspection Fee

- Line 1 Enter the amount from Page 2, Line 38, Columns A through E, in the respective columns.
- Line 2 Multiply the amounts on Line 1, Columns A through E, by the fuel tax rate of \$.20 per gallon and enter in the respective columns.
- Line 3 Suppliers and permissive suppliers who file a timely return and remit a timely payment of taxes may deduct an administrative discount of one and one-half percent (1.5%) of the tax. Suppliers and permissive suppliers must allow a one percent (1%) discount to licensed distributors and importers who remit the taxes to the suppliers timely.
- Line 4 Subtract Line 3 from Line 2.
- Line 5 Enter the total amount of taxes unpaid by licensed distributors or importers and reported within the reporting period as a bad debt for which credit is being claimed. To be eligible to be claimed, the default on the tax payments must have been reported to the Secretary within 30 days of the default. The amount on this line must be supported by Schedule F (Form R-5404).
- Line 6 Enter the total amount of fuel taxes paid delinquent to the supplier or permissive supplier by the licensed distributor or license importer for which credit was previously claimed on a return. You **MUST** list the period in which the credit was originally claimed. The amount on this line must be supported by Schedule F (Form R-5404).
- Line 7 In the respective columns, subtract Line 5 from Line 4 and add the amount from Line 6.
- Line 8 In the respective columns, enter the amount from Page 2, Line 41 of the return.
- Line 9 In the respective columns, multiply the amounts on Line 8, Columns A through E, by the inspection fee of \$.00125 per gallon.
- Line 10 Add Line 7 and Line 9 and enter the sum in the respective columns.
- Line 11 Add the amount in Columns A through E on Line 10 and enter the sum.
- Line 12 If the return is being filed late, calculate the penalty at the rate of 5% of the total amount due for each 30 days, or fraction thereof, from the due date to the date the return is filed, not to exceed 25% in the aggregate.
- Line 13 If the tax is not paid by the 22nd day of the month following the reporting period, interest will accrue at the rate determined in accordance with R.S. 47:1601. The current rate schedule (R-1111) is available on the Department's website at www.revenue.louisiana.gov.
- Line 14 For the total amount due, add Lines 11, 12, and 13. Make payment to the Louisiana Department of Revenue. **Do not send cash.**

Reportable Gallons

- Line 15 In the respective columns, enter the number of net gallons removed from the bulk transfer/terminal system for unlicensed customers; i.e., distributors, end users, retail dealers, etc., or sold within the bulk transfer/terminal system to an unlicensed customer. Complete and attach Schedule C (Form R-5401).
- Line 16 In the respective columns, enter the number of net gallons removed from the bulk transfer/terminal system for Louisiana licensees. The gallons reported must include product removed by the supplier for placement into outlets owned or operated by the supplier. Complete and attach Schedule C (Form R-5401).
- Line 17 In the respective columns, enter the number of net gallons purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which the Louisiana fuel tax and inspection fee have been collected. Complete and attach Schedule A (Form R-5291).
- Line 18 In the respective columns, enter the number of net gallons of fuel purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which only the Louisiana inspection fee has been paid. Complete and attach Schedule A (Form R-5291).
- Line 19 In the respective columns, enter the number of net gallons purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which neither the Louisiana fuel tax nor the inspection fee have been paid. Complete and attach Schedule A (Form R-5291).
- Line 20 In the respective columns, enter the number of net gallons removed from the bulk transfer/terminal system by the supplier for the supplier's own use and consumption. Complete and attach Schedule C (Form R-5401).
- Line 21 In the respective columns, enter the number of net gallons diverted into Louisiana by the licensee without Louisiana fuel tax and/or inspection fee paid. The Department of Revenue must have been notified of the diversion at the time the product is diverted. If notification is not made within three working days of the diversion, a penalty may be assessed. Complete and attach Schedule D (Form R-5402).

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Line 22 In the respective columns, report the number of net gallons of any fuel removed from the bulk transfer/terminal system for a taxable use that has not otherwise been reported in this section. Complete and attach Schedule C (Form R-5401).

Line 23 Add the amounts on Lines 15 through 22, in Columns A through E, and enter the totals in the respective columns.

Removals

All gallons claimed on these lines must be included in applicable Lines 15 through 22.

Nontaxable Removals Subject to Inspection Fee Only

Line 24 In the respective columns, enter the number of net gallons of gasoline as defined, including gasohol, removed from the bulk transfer/terminal system and sold to the United States government in quantities of not less than 6,000 gallons per transaction to be delivered during a 72-hour period. The fuel must be intended for the specific and exclusive use of the United States government and not for resale at retail. Include on this line, gasoline and/or gasohol sold to the United States government for propelling ships of the United States Navy or Coast Guard or for aviation purposes and any dyed diesel fuels, including kerosene, sold for use in vehicles not licensed or required to be licensed for highway use. Product sold for these purposes is not subject to the fuel tax; however, the product is subject to the inspection fee. Complete and attach Schedule C (Form R-5401).

Line 25 In the respective columns, enter the number of net gallons of dyed diesel, including dyed kerosene, removed from the bulk transfer/terminal system for use in vehicles not licensed or required to be licensed for highway use. Product sold for these purposes is not subject to the fuel tax; however, the product is subject to the inspection fee. Complete and attach Schedule C (Form R-5401).

Line 26 In the respective columns, enter the number of net gallons of aviation fuels, including aviation gasoline and jet fuel, removed from the bulk transfer/terminal system for aviation purposes. Product removed for these purposes is not subject to the fuel tax; however, the product is subject to the inspection fee. Complete and attach Schedule C (Form R-5401).

Line 27 In the respective columns, report the number of net gallons of fuel products removed from the bulk transfer/terminal system for a nontaxable use that have not otherwise been reported in this section. Product may not be subject to the fuel tax, but is subject to the inspection fee. Complete and attach Schedule C (Form R-5401).

Line 28 Add the amounts on Lines 24 through 27 and enter the totals in the respective columns.

Nontaxable Removals Not Subject to Inspection Fee

Line 29 In the respective columns, enter the number of net gallons removed from the bulk transfer/terminal system intended for export from the state of Louisiana on which the applicable state taxes and fees have been collected on behalf of the destination state. If destination state taxes and fees are not collected, the applicable Louisiana fuel tax and/or inspection fee must be collected and the gallons reported on either Line 15 or Line 16 based on the classification of the entity ordering the removal. Products removed for export on which the destination state taxes and fees have been collected are not subject to the Louisiana fuel tax or inspection fee unless the product is diverted back into Louisiana. Complete and attach Schedule C (Form R-5401).

Line 30 In the respective columns, enter the number of net gallons of dyed diesel fuel removed for use in or distribution to certain seagoing vessels as defined in R.S. 3:4602. Complete and attach Schedule C (Form R-5401).

Line 31 In the respective columns, enter the number of net gallons originally intended for delivery in Louisiana that have been diverted out of Louisiana on which the Louisiana fuel tax and/or inspection fee had been paid. In order to receive credit or refund of Louisiana taxes and/or fees paid, an official certification of taxes paid to the receiving state must accompany the return for the period in which the gallons are claimed. Attach a signed copy of Schedule E (Form R-5292) evidencing the payment to the receiving state of the tax on the gallons diverted. The amount on this line must be reported on Schedule D (Form R-5402).

Line 32 In the respective columns, report the number of net gallons of fuel products removed from the bulk transfer/ terminal system for a purpose for which the fuel would not be subject to the fuel tax or the inspection fee that have not otherwise been reported in this section. Complete and attach Schedule D (Form R-5402).

Line 33 Add the amounts on Lines 29 through 32 and enter the totals in the respective columns.

Calculations

Line 34 Enter the total amounts from Line 23, Columns A through E.

Line 35 Add Line 28 and Line 33 and enter the total number of gallons in the respective columns.

Line 36 Subtract Line 35 from Line 34, and enter the remainder in the respective columns.

Line 37 In the respective columns, enter the total number of gallons the supplier purchased with Louisiana fuel tax paid. This line should be supported by Schedule A (Form R-5291).

Line 38 Subtract Line 37 from Line 36 and enter the remainder in the respective columns and enter on Page 1, Line 1 of the return.

Line 39 Subtract Line 33 from Line 23 and enter the remainder in the respective columns.

Line 40 In the respective columns, enter the total number of gallons the supplier purchased with the Louisiana inspection fee paid. This line should be supported by Schedule A (Form R-5291).

Line 41 Subtract Line 40 from Line 39, and enter the remainder in the respective columns and on Page 1, Line 8 of the return.