

Dealer _____

Period _____

Address _____

(1)			(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Invoice			Vendor or Vendee	Manufacturer	Brand	PM or NPM Product		Number of cigarettes	Cigar Mfg.'s list price (up to \$120/M)	Cigar mfg.'s list price (over \$120/M)	Smoking tobacco mfg.'s list price	Smokeless tobacco/OTP mfg.'s list price	Vapor products and e-cigarettes (number of milliliters)	
Date	Number	Date rec'd				PM	NPM							
						<input type="checkbox"/>	<input type="checkbox"/>		\$	\$	\$	\$		
						<input type="checkbox"/>	<input type="checkbox"/>							
						<input type="checkbox"/>	<input type="checkbox"/>							
						<input type="checkbox"/>	<input type="checkbox"/>							
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						<input type="checkbox"/>	<input type="checkbox"/>							
						<input type="checkbox"/>	<input type="checkbox"/>							
						<input type="checkbox"/>	<input type="checkbox"/>							
Total Amount Reported									\$	\$	\$	\$		
Tax Rate									\$0.043	.08	.20	.33	.20	\$0.05
Total Credit Amount									\$	\$	\$	\$	\$	\$
									See Instructions	To Line 25a	To Line 25a	To Line 25b	To Line 25c	To Line 25d

General Information

This schedule is to be completed for all credits of all tobacco products, including cigarettes, Roll-Your-Own (RYO), and vapor products that occurred in the calendar month being reported. The product is to be identified as to whether it was manufactured by a participating (PM) or non-participating (NPM) manufacturer as recognized by the Master Settlement Agreement (MSA). All necessary documentation establishing credits (example: affidavit from manufacturer, invoices, correspondence, etc.) must be attached. A copy of this completed schedule and all supporting documentation for credits on cigarettes and roll-your-own (RYO) must be submitted to the Department of Justice, P.O. Box 94005, Baton Rouge, LA 70804-9005.

Cigarettes: report the stick count of cigarettes for which credits are being taken on lines 6, 7, 9, 10, 11, 12, and 13 and indicate if the cigarettes for which a credit is being claimed were manufactured by a PM or NPM on both this schedule and on the tobacco return, Form R-5604. For line 27, multiply the number of cigarettes by .043 to get the credit amount claimed.

Cigars: enter the total of the manufacturer's list price for each cigar category included in the calculation of the credit being claimed. Multiply times 8 percent for cigars purchased at manufacturer's list price (up to \$120/M) and by 20 percent for cigars purchased at manufacturer's list price (over \$120/M) to get the credit amount. Enter the credit amount on Line 25a.

Smoking Tobacco: enter the total of the manufacturer's list price included in the calculation of the credit being claimed and multiply times 33 percent to get the credit amount. Enter the credit amount on line 25b. Please indicate if the RYO product for which credit is being claimed was manufactured by a PM or an NPM.

Smokeless Tobacco/Other Tobacco Products: enter the total of the manufacturer's list price of all other tobacco products included in the calculation of the credit claimed and multiply times 20 percent to get the credit amount. Enter the credit amount on Line 25c.

Vapor products and e-cigarettes: report the number of milliliters for which credits are being claimed and multiply times 5 cents to get the credit amount. Enter the credit amount on Line 25d.