

This schedule is to be completed for all credits for 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 Manufacturer (PM) or Non-Participating Manufacturer (NPM) 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.

- Column 1 Invoice:** For each invoice in which a credit is being claimed, enter the invoice date as the date the product was originally ordered, the invoice number, and the date the wholesaler received the product.
- Column 2 Vendor or Vendee:** Report the name of the vendor or vendee from which the product was purchased.
- Column 3 Manufacturer** Report the name of the manufacturer of the product.
- Column 4 Brand:** Report the name of the brand of each tobacco product.
- Column 5 Participating (PM) or Non-Participating (NPM) Product:** Only use this column when reporting data for either unstamped cigarette sticks (Column 7) or smoking tobacco (Column 11). Indicate whether the tobacco product was manufactured by a Participating Manufacturer (PM) or a Non-Participating Manufacturer (NPM).
- Column 6 Type of Credit:** For each credit reported for Unstamped Cigarettes only, indicate which type of credit is being claimed: interstate shipments, unstamped sales to Feds, factory transfer, claims against carrier, claims against manufacturer, return to manufacturer (unstamped), unstamped merchandise destroyed, or other.
- Column 7 Number of Unstamped Cigarettes:** Report the number of cigarette sticks for which credits are being claimed on Lines 6 through 13 of Form R-5604, *Tobacco Tax Return*. On Column 5 of this return, indicate whether the cigarettes were manufactured by a PM or NPM. Then calculate the total amount of cigarette sticks reported.
- Column 8 Number of Stamped Cigarettes:** Report the number of stamped cigarette sticks returned to the manufacturer. Multiply the total amount reported by \$0.054 for the gross cigarette tax amount. If the tax is not delinquent, multiply by 5% for the discount amount. Then subtract the discount amount from the gross cigarette tax and enter the credit amount on Form R-5604, Line 27.
- Note:** Per LA R.S. 47:843(C)(10), the credit must be in an amount less than or equal to the cost of stamps or meters purchased per individual invoice.
- Column 9 Cigar Manufacturer's list price (up to \$120/M):** For each invoice, report the dollar amount of the manufacturer's list price for cigars costing \$120 or less per thousand. Then add together all dollar amounts reported for each invoice to obtain the total amount reported. Multiply the total by 8 percent to get the credit amount. Enter the credit amount on Form R-5604, Line 25a.
- Column 10 Cigar Manufacturer's list price (over \$120/M):** For each invoice, report the dollar amount of the manufacturer's list price for cigars costing more than \$120 per thousand. Then add together all dollar amounts reported for each invoice to obtain the total amount reported. Multiply the total by 20 percent to get the credit amount. Enter the credit amount on Form R-5604, Line 25a.
- Column 11 Smoking Tobacco:** For each invoice, report the dollar amount of the manufacturer's list price for the credit being claimed. Then add together all dollar amounts reported for each invoice to obtain the total amount reported. Multiply the total by 33 percent to get the credit amount. Enter the credit amount on Form R-5604, Line 25b. On Column 5 of this return, indicate whether the RYO product for which credit is being claimed was manufactured by a PM or NPM.
- Column 12 Smokeless Tobacco:** For each invoice, report the dollar amount of the manufacturer's list price for the credit being claimed. Then add together all dollar amounts reported for each invoice to obtain the total amount reported. Multiply the total by 20 percent to get the credit amount. Enter the credit amount on Form R-5604, Line 25c.
- Column 13 Vapor products and e-cigarettes:** Report the number of milliliters for which a credit is being claimed. Then add together all milliliters reported for each invoice to obtain the total amount reported. Multiply the total by \$0.05 to get the credit amount. Enter the credit amount on Form R-5604, Line 25d. Do not enter any dollar amounts.
- Column 14 Other Tobacco Products:** For each invoice, report the dollar amount of the manufacturer's list price for the credit being claimed. Then add together all dollar amounts reported for each invoice to obtain the total amount reported. Multiply the total by 20 percent to get the credit amount. Enter the credit amount on Form R-5604, Line 25e.

#### Paid Preparer Information

If this return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must be provided. 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 of \$50 is for each occurrence of failing to sign or failing to provide an identification number.