LOUISIANA DEPARTMENT of REVENUE

Instructions for Form R-5604B(C), Tobacco Tax - Schedule of Credits

Louisiana Revised Statutes 47:841 through 47:869

For questions about this form, please contact:
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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 (examples: 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 **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 2 **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 3 **Vendor or Vendee:** Report the name of the vendor or vendee from which the product was purchased.

Column 4 **Manufacturer** Report the name of the manufacturer of the product.

Column 5 **Brand:** Report the name of the brand of each tobacco product.

Column 6 **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 13). Indicate whether the tobacco product was manufactured by a Participating Manufacturer (PM) or a Non-Participating Manufacturer (NPM).

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. 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. 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 Invoice Price Up to $120/M:** For each invoice, report the dollar amount of the manufacturer's net invoice price for cigars costing $120 or less per thousand. 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 Invoice Price Over $120/M (This column should only be used to report credits for purchases made prior to Jan. 2026.):** For each invoice, report the dollar amount of the manufacturer's net invoice price for cigars costing more than $120 per thousand. 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, 25a.

Column 11 **Cigar Manufacturer's Invoice Price Over $120/M, Up to $2500/M:** For each invoice, report the dollar amount of the manufacturer's net invoice price for cigars costing more than $120 per thousand, up to $2500 per thousand. 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 12 **Cigar Manufacturer's Invoice Over $2500/M:** For each invoice, report the number of cigars for the credit being claimed for cigars costing more than $2500 per thousand. Add together all cigars reported for each invoice to obtain the total amount reported. Multiply the total by $0.50 to get the credit amount. Enter the credit amount on Form R-5604, Line 25a.

Column 13 **Smoking Tobacco Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price for the credit being claimed. 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 6 of this return, indicate whether the RYO product for which credit is being claimed was manufactured by a PM or NPM.

Column 14 **Smokeless Tobacco Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price for the credit being claimed. 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 15 **Vapor Products and E-Cigarettes:** For each invoice, report the number of milliliters for which a credit is being claimed. Add together all milliliters reported for each invoice to obtain the total amount reported. Multiply the total by $0.15 to get the credit amount. Enter the credit amount on Form R-5604, Line 25d.

Column 16 **Other Tobacco Products Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price for the credit being claimed. 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.