



**Instructions for Form R-5604B(P), Tobacco
Tax - Schedule of Purchases**
Louisiana Revised Statutes 47:841 through 47:869

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Phone: (855) 307-3893
Email: Excise.Inquiries@la.gov

This schedule is to be completed for all purchases 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 Manufacturer (PM) or Non-Participating Manufacturer (NPM) as recognized by the Master Settlement Agreement (MSA). All necessary documentation establishing purchases listing the brands and quantities of all purchases of cigarettes and roll-your-own (RYO) (examples: affidavit from manufacturer, invoices, correspondence, etc.) must be attached. A copy of this completed schedule and all supporting documentation for purchases on cigarettes and roll-your-own (RYO) must be submitted to the Department of Justice, Tobacco Section, P.O. Box 94005, Baton Rouge, LA 70804-9005.

- Column 1 Invoice:** For all purchases of tobacco products, 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 cigarettes (Column 6) or Smoking Tobacco (Column 10). Indicate whether the tobacco product was manufactured by a Participating Manufacturer (PM) or a Non-Participating Manufacturer (NPM).
- Column 6 Cigarettes:** For each invoice, report the number of cigarette sticks that were purchased for which credits are being claimed during this period. Indicate whether the cigarettes were manufactured by a PM or NPM. Calculate the total number of cigarettes on all invoices to obtain the total amount reported. Enter the total amount on Form R-5604, *Tobacco Tax Return*, Line 2 in the respective columns for a Participating Manufacturer or a Non-Participating Manufacturer.
- Column 7 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. Enter the total on Form R-5604, Line 23a.
- Column 8 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. Enter the total on Form R-5604, Line 23b.
- Column 9 Cigar Manufacturer's Invoice Price Over \$2500/M:** For each invoice, report the total number of cigars purchased in which the manufacturer's net invoice price for cigars costs \$2500 per thousand or more. Add together all cigars reported for each invoice to obtain the total amount reported. Enter the total on Form R-5604, Line 23c. Do not enter any dollar amounts.
- Column 10 Smoking Tobacco Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price and indicate whether the product was manufactured by a PM or NPM. Add together all dollar amounts reported for each invoice to obtain the total amount reported. Enter the total on Form R-5604, Line 23d.
- Column 11 Smokeless Tobacco Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price. Add together all dollar amounts reported for each invoice to obtain the total amount reported. Enter the total on Form R-5604, Line 23e.
- Column 12 Vapor Products and E-Cigarettes:** For each invoice, report the total number of milliliters. Add together all milliliters reported for each invoice to obtain the total amount reported. Enter the total on Form R-5604, Line 23f. Do not enter any dollar amounts.
- Column 13 Other Tobacco Products Manufacturer's Invoice Price:** For each invoice, report the dollar amount of the manufacturer's net invoice price. Add together all dollar amounts reported for each invoice to obtain the total amount reported. Enter the total on Form R-5604, Line 23g.