

**Information provided for Lines 1-15 must report number of cigarettes purchased from Participating Manufacturers and Non-participating Manufacturers.**

**Line 1** – Opening inventory: The inventory of all unstamped cigarettes on hand at the first of each month. This inventory must agree with the closing inventory listed on the report filed for the previous reporting period. This should be the number of sticks, NOT value. Nonresident tobacco dealers shall report only the quantity of product designated for distribution into Louisiana.

**Line 2** – Purchases: All unstamped cigarettes purchased during the reporting period. The transactions must be supported by Supplemental Schedule Form R-5604B(P) (Tobacco Tax - Schedule of Purchases). Nonresident tobacco dealers shall report the quantity of product acquired for distribution into Louisiana.

**Line 3** – Total: (Add Line 1 plus Line 2).

**Line 4** – Inventory at end of month: Actual physical inventory of all unstamped cigarettes on hand at the close of the reporting period.

**Line 5** – Total disposals: (Subtract Line 4 from Line 3).

**Line 6** – Interstate shipments: Shipments of unstamped cigarettes into other states. Any entry on this line must be supported by Form R-5604B(C) (Tobacco Tax - Schedule of Credits). An invoice for each shipment must also be included. Enter information on R-5612 (Schedule of Non-Louisiana Sales) for PM or NPM product.

**Line 7** – Unstamped cigarette sales to federal agencies: Shipments of unstamped cigarettes to federal agencies such as military installations and veteran hospitals. Form R-5604B(C) must support any entry on this line. A tax-exempt certificate R-5606, (Certificate of Tax-Free Sales to the U.S. Armed Forces), must support all transactions.

**Line 8** – Factory Transfer: A change of destination for a shipment of unstamped cigarettes to another wholesaler. The manufacturer must authorize the transfer.

**Line 9** – Claims against carrier: Shipments of unstamped cigarettes that are delivered short or damaged. Any entry on this line must be supported by Form R-5604B(C). A copy of the bill of lading signed by the driver noting the quantity short or damaged, or a copy of the credit memo is required.

**Line 10** – Claims against manufacturer: A shipment containing a concealed shortage or a shipment that is not accepted by the dealer. Any entry on this line must be supported by Form R-5604B(C).

**Line 11** – Return to manufacturer unstamped: Shipments of unstamped cigarettes received by the dealer in error. Any entry on this line must be supported by Form R-5604B(C).

**Line 12** – Unstamped merchandise destroyed: Unsaleable cigarettes that cannot be returned to the manufacturer. Any entry on this line must be supported by Form R-5604B(C), a credit memo, or Form R-5605, Certification of Cancelled and Destroyed Stamps (ABT 100), that is properly executed by a representative of this Department.

**Line 13** – Other: Tax exempt sales to foreign consuls and sales to ship stores. Form R-5604B(C) Form R-5607 (Certificate of Tax-

Free Sales to Ship Stores), or a tax-exempt certificate, and a copy of the dealer's invoice must support any entry on this line.

**Line 14** – Total credits: Add Lines 6 through 13.

**Line 15** – Disposals subject to tax: Subtract Line 14 from Line 5.

**Line 16** – Tax liability on disposals: Multiply Line 15 by .018.

**Line 16a** – Add Line 15 – Column A and Column B.

**Line 16b** – Tax liability on disposals: Multiply Line 16A by .018.

**If authorized to affix stamps, complete Schedule 1 and Schedule 2 before completing Lines 17 and greater. The processing of your return will be delayed if Schedule 1 and Schedule 2 are not correctly completed.**

**Line 17** – Tax value of total stamp purchases: Amount from Schedule 2, Line 1. The total amount of stamps purchased during the reporting period.

**Line 18** – Stamp inventory at beginning of month: Amount from Schedule 2, Line 2. The actual physical inventory of all stamps on hand at the first of each month. The inventory should agree with the closing inventory listed on the report filed for the previous reporting period.

**Line 19** – Total: Amount from Schedule 2, Line 3.

**Line 20** – Stamp inventory at end of month: The inventory of all stamps on hand at the time the reporting period closes. A physical inventory should be taken on a monthly basis. Amount from Schedule 2, Line 4.

**Line 21** – Tax value of total stamps used: Place the amount from Schedule 2, Line 5 in 21c. Place the amount of stamps affixed to cigarettes purchased from Participating Manufacturers in 21a. Place the amount of stamps affixed to cigarettes purchased from Non-participating Manufacturers in 21b. The total of line 21a and 21b must equal to the amount reported in 21c.

**Line 22** – Difference: An overage occurs when the value of stamps used on Line 21 exceeds the tax value on Line 16b. If an overage occurs, the taxpayer will be given credit when the account is audited. A shortage occurs when the tax value of Line 21 is less than the tax value on Line 16b. If a shortage occurs, the amount should be entered on Line 30.

**Line 23a** – Cigars purchased at manufacturer's list price (up to \$120/M): Any entry on this line must be supported by supplementary schedule (R-5604B(P)). Show total manufacturer's list price from all supplementary schedules times 8 percent to get the tax value.

**Line 23b** – Cigars purchased at manufacturer's list price (over \$120/M): Any entry on this line must be supported by supplementary schedule (R-5604B(P)). Show total manufacturer's list price from all supplementary schedules times 20 percent to get the tax value.

**Line 23c** – Smoking tobacco manufacturer's list price – Any entry on this line must be supported by Supplementary Schedule (R-5604B(P)). This can be the same form used for Line 2 of the tax return to report cigarettes purchased. Show total manufacturer's list price from all supplementary schedules times 33 percent to get the tax value. Pipe tobacco and RYO must be reported on Schedule 3.

RYO must also be reported on Schedule R-5602 NPM or R-5603 PM, whichever is applicable.

**Line 23d** – Other tobacco products – Any entry on this line must be supported by Supplementary Schedule (R-5604B(P)). This can be the same form used for Line 2 of the tax return to report cigarettes purchased. Show total tax due for smokeless tobacco and other tobacco products from all supplementary schedules times 20 percent to get the tax value.

**Line 24** – Less cigars and other tobacco products credits: All credits to previously reported cigar and other tobacco products stock. A supplementary schedule (R-5604B(C)) is required. The same supplementary form used for cigarettes may be used for this credit.

**Line 25** – Gross tax value – Cigars and other tobacco products: Add Lines 23a through 23d minus Line 24.

**Line 26** – Less stamped cigarettes returned to the manufacturer: Stamped cigarettes returned to the manufacturer for credit. An original signed affidavit and copy of the credit memo must be attached. If stamped cigarettes are to be destroyed, the Louisiana Department of Revenue must be notified in order to arrange a date for the witness of such destruction. Attach a copy of Form R-5605 (ABT-100) to support each transaction.

**Line 27** – Total tax liability – cigars and other tobacco products: Subtract Line 26 from Line 25.

**Line 28** – Less: 6 percent discount – A resident wholesale dealer is allowed a 6 percent discount on the gross amount of tax due for accurately reporting and timely remitting the tax due. Nonresident dealers are allowed a discount for accurately reporting and timely remitting of tax due equal to that allowed in their state of domicile not to exceed 6 percent. When a check or other instrument tendered for payment of taxes is returned unpaid, the discount is forfeited. The discount is forfeited on cigars and other tobacco products not purchased direct from a qualified manufacturer.

**Line 29** – Net tax liability on cigars and other tobacco products: Subtract Line 28 from Line 27.

**Line 30** – Cigarette tax liability from Line 22 if greater than zero.

**Line 31** – Total tax liability due: Add Line 29 plus Line 30.

**Line 32** – Penalty: If the return is not filed by the 20th of the following month (or 20 days after the reporting period), the dealer is charged a penalty of 5 percent per month not to exceed 25 percent.

**Line 33** – Interest is due if the payment of the tax is late. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 34** – Net tax liability due: Add Lines 31 through 33. Make payment to Louisiana Department of Revenue. **Do not send cash.**

#### Schedule 1:

**Columns A and B** – enter the date and invoice number for stamps purchased within the reporting period.

**Columns C, D, and E** – enter the number of stamps by denomination.

**Column F** – show the total tax value representing the stamps purchased per invoice listed.

Total the columns. The total amounts are then reported on Line 1 of Schedule 2.

#### Schedule 2:

**Line 1** – Enter the totals from Schedule 1 for stamps purchased within the reporting period.

**Line 2** – Enter the number of stamps, by denomination, in inventory at the beginning of the month and show the total tax value. This amount should match ending inventory from prior month's report.

**Line 3** – Total each column for Lines 1 and 2.

**Line 4** – Enter the number of stamps, by denomination, in inventory at the end of the month and show the tax value.

**Line 5** – Subtract the amounts on Line 4 from the amounts on Line 3 and enter the tax value balance on Line 21C on the face of the return.

#### Schedule 3:

**Line 1** – Enter the number of ounces and the total list price of pipe tobacco in the respective columns.

**Line 2** – Enter the number of ounces and the total list price of RYO manufactured by a participating manufacturer in the respective columns. This information should also be reported on Schedule R-5603 PM.

**Line 3** – Enter the number of ounces and the total list price in the respective columns of RYO manufactured by a nonparticipating manufacturer. This information should also be reported on Schedule R-5602 NPM.

**Line 4** – Total the List Price column. This amount should be included in the amount reported on Line 23c.

### REGIONAL OFFICES

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