



If your name has changed, mark circle. If your address has changed mark circle. If amended return, mark circle. If final return, mark circle.

R-5608 (8/15 revised 7/16)

LOUISIANA

DEPARTMENT of REVENUE

Tobacco Tax Return for Retail Dealers of Vapor Products

Mail to:
Louisiana Department of Revenue
P. O. Box 201
Baton Rouge, LA 70821-0201
(855) 307-3893

LA Revenue Account Number
Name
Address

Period: _____
Month/Year

Computation of Vapor Products Excise Tax

1	Number of Milliliters of Consumable Vapor Products Purchased During the Month	1	
2	Number of Milliliters of Consumable Vapor Products Manufactured During the Month	2	
3	Total Number of Milliliters of Consumable Vapor Products Available (Add Lines 1 and 2. Enter result.)	3	
4	Less: Number of Milliliters of Consumable Vapor Products Purchased During the Month Excise Tax-Paid	4	
5	Total Number of Milliliters of Consumable Vapor Products (Subtract Line 4 from Line 3)	5	
6	Less: Total Number of Milliliters of Consumable Vapor Products Returned as Non-saleable	6	
7	Total Taxable Milliliters of Consumable Vapor Products (Subtract Line 6 from Line 5)	7	
8	Tax Due (Multiply Line 7 by \$0.05)	8	\$
9	Penalty (5% of Line 8 for each 30 days or fraction thereof, not to exceed 25%)	9	\$
10	Interest (See Instructions)	10	\$
11	Total Payment Due (Add Lines 8 through 10.) Make payable to Louisiana Department of Revenue. DO NOT SEND CASH	11	\$

This return is due on or before the 20th day following the taxable period and becomes delinquent the first day thereafter. If the due date falls on a weekend or holiday, the return is due on the first business day following the due date and becomes delinquent the first day thereafter.

CERTIFICATION: Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. I understand that the information reported on this return will be used in the administration and enforcement of the Excise Tax laws, rules, and regulations, and may be disclosed to other parties involved in these reported transactions.

Date (dd/mm/yyyy)	Signature of preparer	Title	Telephone Number



SPEC CODE

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General Information

Per Act 94 of the 2015 Regular Legislative Session, a tax was levied on consumable nicotine liquid solution or other material containing nicotine at the rate of \$0.05 per milliliter. Consumable nicotine liquid solution is the consumable end product that is depleted as a vapor product is used. The tax is effective August 1, 2015.

This return is to be completed by those retail dealers who receive ANY vapor products from sources on which the excise tax has not been paid. This return is also to be completed by those retail dealers who blend products to form a consumable liquid solution that is depleted as a vapor when the consumer uses a vapor product. Vapor products that contain no nicotine are not subject to the tax. Products received from wholesale dealers registered with Louisiana should have the tax paid by the wholesale dealer.

A retail dealer who purchases ALL of their vapor products from a registered Louisiana tobacco wholesale dealer on which the wholesale dealer has paid the excise tax does not need to complete this return.

This return is to be filed for each calendar month beginning with August 2015 and is due by the 20th day of the month following the month being reported. Returns and payments not submitted timely are subject to penalty and interest.

Instructions

- Line 1. Enter the total number of milliliters of consumable vapor products purchased during the reporting period.
- Line 2. Enter the number of milliliters of consumable vapor products manufactured by the retail dealer for sale.
- Line 3. Add the amounts on Lines 1 and 2 and enter the result.
- Line 4. Enter the total number of milliliters of consumable vapor products purchased from sources on which the excise tax has already been paid. Any entry on this line must be supported by Schedule 1 (R-5608-S1).
- Line 5. Subtract the amount on Line 4 from Line 3 and enter the result.
- Line 6. Enter the total number of milliliters of consumable vapor product that were returned to manufacturer as unsaleable on which the tax has been paid by the retail dealer completing this return. Any entry on this line must be supported by Schedule 2 (R-5608-S2). Attach a copy of the affidavit from the manufacturer substantiating the amount of the product returned.
- Line 7. Subtract Line 6 from Line 5 and enter the result.
- Line 8. Multiply the amount on Line 7 by \$0.05 and enter the result.
- Line 9. 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 10. 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.
- Line 11. Add Lines 8 through 10. Make payment to Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail the report and payment to the address shown on the face of the return.