

LOUISIANA

DEPARTMENT of REVENUE

Non-Participating Manufacturer's Product

Schedule of Cigarettes and Roll-Your-Own in Inventory

NPM

PRODUCT IN INVENTORY

This schedule is due with the monthly tobacco tax return for the taxable period in which the cigarettes or "roll-your-own" were reported.

Filing Period	
Contact Person	
Telephone Number	
FEIN	

LDR Account Number	Name	Address
--------------------	------	---------

Instructions are on the reverse side and are available on the Louisiana Department of Revenue's website under the "Forms" section. The information on this schedule is required to comply with Louisiana laws relating to the Master Settlement Agreement. Under Louisiana law (LA R.S. 13:5061 et seq. and LA R.S. 13:5071 et seq.), you must file this schedule even if you report zero amounts on the lines. Complete this schedule and upload when you file your monthly Form R-5604, *Tobacco Tax Return*. Then forward a copy of this schedule to the Department of Justice, Tobacco Section, P.O. Box 94005, Baton Rouge, LA 70804-9005.

Beginning Inventory	Sticks:	Ounces:
----------------------------	---------	---------

Adjustments to Inventory

A Date of Adjustment	B Product Brand Name	C Number of Sticks of Cigarettes	D Ounces of Roll-Your-Own	E Vendor Purchased From		F Manufacturer or First Importer		G Product Country of Origin
				Name	City, State	Name	City, State	
Subtotal (enter only if additional sheets are used)								
Total								

Please attach explanation(s) of adjustments.

Physical Ending Inventory

A Product Brand Name	B Number of Sticks of Cigarettes	C Ounces of Roll-Your-Own	D Vendor Purchased From		E Manufacturer or First Importer		F Product Country of Origin
			Name	City, State	Name	City, State	
Subtotal (enter only if additional sheets are used)							
Total							

I swear, under penalty of perjury, that the above information is true and correct. By signing below, I acknowledge that I am the individual who prepared this form and have the authorization to submit such on behalf of the aforementioned entity.

Signature of Preparer	Print Name of Preparer
Title of Preparer	Date (mm/dd/yyyy)

General Information

The information on this schedule is required to comply with Louisiana laws relating to the Master Settlement Agreement "MSA". Under Louisiana law (LA R.S. 13:5061 et seq. and LA R.S. 13:5071 et seq.), information about cigarettes and loose-leaf tobacco suitable for making cigarettes ("roll-your-own") reported on the Form R-5604, *Tobacco Tax Return*, must be itemized on this schedule. Separate schedules must be completed for Participating Manufacturers and Non-Participating Manufacturers. The most current lists of approved Participating Manufacturers and Non-Participating Manufacturers, as well as cigarette and roll-your-own tobacco brands, are maintained on the Attorney General's website at www.agflandry.com. Both the *Louisiana Approved Tobacco Products Directory by Manufacturer* list and the *Louisiana Approved Tobacco Products Directory by Brand* list can be viewed by clicking on the "Tobacco Link" and are located under the "Tobacco Directory" section of the page.

The itemized breakdown reported on this schedule must match the totals reported on Form R-5604, Line 21 (for cigarettes) and Schedule 3, Lines 2 and 3 (for roll-your-own tobacco). You must file this schedule even if you report zero amounts. It should be uploaded when you file your monthly Form R-5604. You are also required to forward a copy of this schedule to the Department of Justice, Tobacco Section, P.O. Box 94005, Baton Rouge, LA 70804-9005.

This schedule is to be completed for all cigarettes and Roll-Your-Own (RYO) products manufactured by a Non-Participating Manufacturer (NPM) that were remaining in the dealer's inventory as of the end of the reporting month as well as for any adjustments to inventory for that month. This includes cigarettes, whether stamped or unstamped, and RYO possessed or otherwise located on-hand in the warehouse of the wholesale dealer. This schedule shall be completed only by those Louisiana licensed wholesale dealers holding a stamping agent designation that are either domiciled in Louisiana or have a warehouse or other place of business located in Louisiana.

Definitions

For the purposes of this schedule:

- "Importer" means any person in the United States to whom non-tax paid cigarettes manufactured in a foreign country are shipped or consigned, any person who removes cigarettes for sale or consumption in the United States from a customs-bonded manufacturing warehouse, and any person who smuggles or otherwise unlawfully brings cigarettes into the United States.
- "Inventory" means the cigarettes, whether stamped or unstamped, and RYO acquired, possessed, or located on hand in the warehouse of the wholesale dealer as of the last day of the month for which the report or schedule is being completed and does not include cigarettes or RYO purchased or invoiced during the month reported.
- "Invoiced" means an itemized bill for goods SOLD per month, containing individual prices, the total charge, and the terms of sale.
- "Product Country of Origin" means the country of origin listed on the packaging of the cigarettes or RYO being reported.
- "Purchase" means the total amount of cigarettes acquired per month in any manner, for any consideration and includes transporting or receiving product in connection with a purchase.
- "Sale or sell" means any transfer, exchange or barter in any manner or by any means for any consideration. The term includes distributing or shipping product in connection with a sale. References to a sale "in" or "into" a state refer to the state of the destination point of the product in the sale, without regard to where title was transferred. References to sale "from" a state refer to the sale of cigarettes that are located in that state to the destination in question without regard to where title was transferred.
- "Manufacturer" means an entity that directly, and not exclusively through any affiliate:
 - (a) Manufactures cigarettes anywhere that the manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the US through an importer, except if the importer is an original PM as defined in the MSA.
 - (b) Is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States.
 - (c) Becomes a successor of an entity described in (a) or (b). The term does not include an affiliate of a manufacturer unless such affiliate itself falls within any of (a), (b), or (c).

Instructions

Beginning Inventory: Enter the number of cigarette sticks and number of ounces of RYO as of the first day of the reporting period. This amount should equal the Ending Inventory for the prior reporting period.

Adjustments to Inventory: Report items not covered by an invoice, which includes, but is not limited to adjustments for returned, lost, stolen or destroyed product. For each adjustment listed, enter the information requested in the respective columns. Attach an explanation of any adjustment reported.

Column A – Enter the date the adjustment was made.

Column B – Enter the brand name of the cigarette or RYO.

Column C – Enter the number of cigarette sticks for each brand listed in Column B.

Column D – Enter the number of ounces of RYO for each brand listed in Column B.

Column E – Enter the name, city and state of the vendor from whom the product in Column B was purchased.

Column F – Provide the name, city and state of the product manufacturer or the first importer of the product listed in Column B.

Column G – Provide the country of origin of each product listed in Column B.

Subtotal: If more than one sheet is needed to report the product, subtotal each sheet leaving the total blank and only enter a total on the final page of this schedule.

Physical Ending Inventory: Take a physical count of the product on hand at the close of business on the last working day of the reporting period. For each product in inventory at the close of the calendar month, enter the information requested in the respective columns.

Column A – Enter the brand name of the cigarette or RYO.

Column B – Enter the number of cigarette sticks for each brand listed in Column A.

Column C – Enter the number of ounces of RYO for each brand listed in Column A.

Column D – Enter the name, city and state of the vendor from whom the product in Column A was purchased.

Column E – Provide the name, city and state of the product manufacturer or the first importer of the product listed in Column A.

Column F – Provide the country of origin of each product listed in Column A.

Subtotal: If more than one sheet is needed to report the product, subtotal each sheet leaving the total blank and only enter a total on the final page of this schedule.