



## Instructions for Form R-5618 Alcoholic Beverage Tax Return

Form R-5618 must be filed and paid electronically at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). The monthly return is due on or before the 15th day of the month following the end of the taxable month and becomes delinquent on the first day thereafter. If the due date falls on a weekend or legal holiday, the return is due the next business day and becomes delinquent the first day thereafter.

### Instructions for Completing Alcoholic Beverage Tax Return

The tax on alcoholic beverages of high alcohol content is an excise tax and is collected from the wholesale dealer who first handles and distributes such beverages within the state or a manufacturing distiller that self-distributes and is responsible for remitting excise taxes on all self-distributed products. Before commencing business as a Louisiana wholesale alcoholic beverage dealer, a company must (1) file a surety bond or a Certificate of Deposit in the minimum amount of \$10,000 with the Louisiana Department of Revenue (LDR); and (2) file and obtain a permit from the Office of Alcohol and Tobacco Control (ATC). A report disclosing all movements of alcoholic beverages for a given month is required to be filed monthly with LDR.

The tax on alcoholic beverages of high alcohol content is computed on a liter basis as stated in Louisiana Revised Statute 26:341, as follows:

1. Liquor at a rate of \$0.80 per liter.
2. Sparkling Wines at a rate of \$0.55 per liter.
3. Still Wines
  - a. of an alcoholic content of not more than 14% by volume at a rate of \$0.20 per liter.
  - b. of an alcoholic content of more than 14% by volume but no more than 24% by volume at a rate of \$0.35 per liter.
  - c. of an alcoholic content of more than 24% by volume at a rate of \$0.55 per liter (report on return in the sparkling wine column).

The wholesale dealer is allowed a 2.5% discount on the gross amount of tax due for accurately reporting and timely remitting the taxes due. When a check or other instrument is given for payment of taxes and is returned unpaid, the discount is forfeited.

Form R-5618, *Alcoholic Beverage Tax Return*, is furnished by LDR and is the means whereby the dealer reports and pays all taxes due for the month. Instructions for the monthly report are as follows:

**Line 1 - On hand first of month:** Enter in liters the amount of inventory of all alcoholic beverages on hand at the first of the month. This inventory must agree with the closing inventory listed on the report filed for the previous month. When discrepancies appear, the opening inventory should be adjusted and a formal inventory and audit should be scheduled. La R.S. 26:354(G) provides the means for scheduling such inventories.

**Line 2 - Purchased during month:** Enter in liters the amount of all alcoholic beverages purchased during the month. Any entry on this line must be supported by Form R-5647, *Schedule of Purchases, Sales, and Credits*. Each purchase should also be supported by invoices and shipping documents.

**Line 3 - Other stock charges:** Enter in liters the amount of miscellaneous charges to stock. (Very seldom should this occur.)

**Line 4 - Returned from tax paid stock:** Enter in liters the amount of all alcoholic beverages returned to wholesaler for which tax was previously paid.

**Line 5 - Total Stock:** Enter in liters the total amount of all charges to stock. Add lines 1 through 4.

**Line 6 - Shipments to Louisiana bonded dealers:** Enter in liters the amount of shipments to Louisiana bonded dealers. Include Form R-5647 with detailed information.

**Line 7 - Returns to out-of-state manufacturers:** Enter in liters the amount of shipments to out-of-state manufacturers. This will include merchandise that has spoiled or needs to be returned to the manufacturer for various other reasons. Entries on this line must be supported by Form R-5647, and all transactions must be supported by an invoice. If the taxpayer fails to furnish an invoice, the transaction will be disallowed. If this should cause the return to show additional taxes due, an assessment for the total amount of the tax and interest due will be generated.

**Line 8 - Interstate Shipments:** Enter in liters the amount of sales that are made into other states. Any entry on this line must be supported by Form R-5647, and all transactions must be supported by an invoice. If the taxpayer fails to furnish an invoice, the transaction will be disallowed.



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**Line 9 - Sales to federal government agencies:** Enter in liters the total amount of sales to federal agencies such as military installations. Any entry on this line must be supported by Form R-5647, and all transactions must be supported by Form R-5806, *Certificate of Tax-Free High Alcohol Content Beverage Sales to the U.S. Armed Forces*. If the taxpayer fails to furnish Form R-5806, the transaction will be disallowed.

**Line 10 - Other tax exempt sales:** Enter in liters the total amount of any other tax exempt sales which includes sales to foreign consuls and sales to ship stores. Any entry on this line must be supported by Form R-5647 and Form R-5809, *Certificate of Tax-Free High Alcohol Content Beverage Sales to Ship Stores*. If the taxpayer fails to furnish the necessary certificate, the transaction will be disallowed.

**Line 11 - Merchandise destroyed:** Enter in liters the amount of merchandise that is damaged or unfit to sell. The dealer should notify LDR and an auditor will schedule a date to witness its destruction. Any entry on this line must be supported by Form R-5647, and attach a copy of Form R-5802, *Certification of Damaged Stock or Destroyed High Alcohol Content Beverages*, to support transactions. If the taxpayer fails to furnish Form R-5802, the transaction will be disallowed.

**Line 12 - Other merchandise credits:** Enter in liters the amount of any miscellaneous credits. All entries on this line must be supported by Form R-5647.

**Line 13 - Products provided as samples:** Enter in liters the amount of products furnished at no charge as samples in a business-to-business exchange at, or in conjunction with, conferences, conventions, etc. held in the state of Louisiana. Any entry on this line must be supported by Form R-5618S, *Schedule of Products Provided as Samples*. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 14 - On hand at end of month:** Enter in liters the amount of inventory of all alcoholic beverages on hand at the end of the month. All dealers should take a physical inventory each month.

**Line 15 - Total Credits:** Enter in liters the total amount of all credits to stock. Add Lines 6 through 14.

**Line 16 - Taxable Disposals:** Enter in liters the total amount of total taxable disposals for which the dealer is liable for payment of taxes. Subtract Line 15 from Line 5.

**Line 17 - Tax:** The tax value is computed by multiplying the taxable disposals for each classification by the appropriate tax rate.

**Line 18 - Total Gross Tax Value:** Add Line 17, Columns A, B, C, and D.

**Line 19 - Less Discount:** The dealer is allowed a 2.5% discount of the gross tax value if the report is timely and accurately filed. If the return is not filed by the 15th of the following month and the taxes paid, the discount is not allowed.

**Line 20 - Net Tax Due:** Subtract Line 19 from Line 18.

**Line 21 - Penalty:** A return becomes delinquent on the day after the due date. The penalty is 5% of the tax due if the delinquency is 10 days or less, or 20% of the tax due if the delinquency is greater than 10 days.

Electronic payments and filings that are filed late will be assessed penalties per La R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in La R.S. 47:1601 and 1602.

**Note:** *In addition to the delinquent penalties described above, a taxpayer may also incur accuracy-related penalties under La R.S. 47:1604.1.*

**Line 22 - Interest:** Interest accrues on any unpaid tax from the due date to the date of payment. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable monthly interest rates. Form R-1111 is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 23 - Payment Due:** Add Lines 20, 21, and 22. **PAY THIS AMOUNT.**

**Paid Preparer Information** - If this return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.