LOUISIANA DEPARTMENT of REVENUE

Instructions for Form R-5621T
Schedule for Transferred Products
FOR ELECTRONIC FILING ONLY

Act 467 of the 2022 Regular Session of the Louisiana Legislature amended La. R.S. 26:359(A) and enacted La. R.S. 26:241(27) through (29), 242, 243, and 271(A)(7) to provide for the distribution of beer and other malt beverages ("product") by a brewer provided specific conditions are met. Act 550 amends and reenacts La. R.S. 26:271.1(A) to provide for distribution by microbrewers of their manufactured beverages provided specific conditions are met.

The state and local excise tax on products self-distributed or transferred through a wholesaler pursuant to these Acts be reported on the Louisiana State and Parish and Municipality Beer Tax Return (R-5621). The transferor of these products must detail the transactions on the State and Parish and Municipality Beer Tax Schedule for Transferred Products (R-5621T).

For each product transferred during the calendar month, enter the invoice date and invoice number. Report the date the product was transferred and the company name, address, and parish of the party to whom you transferred the product along with the name of the shipping carrier. Also, list the product name, case goods information, and the total number of barrels converted to the standard 31-gallon barrel for each product transferred.

The Schedule Code is the code assigned to indicate which party is responsible for the tax. Enter "1" if you as the transferor of product are responsible for any portion of the tax and "2" if you are not responsible for any of the tax. Calculate the tax due amount by multiplying the number of gallons by the tax rate of $12.50 and enter the amount in the Total Amount Due Column. The sum of all amounts entered in this column should be reported on From R-5621, Line 14.

Under the provisions of these Acts, if a brewer:

1) Self-distributes to a wholly owned secondary location, the recipient is responsible for the parish and municipal taxes, while the brewer who self-distributed is responsible for the state tax.
2) self-distributes to a retailer, the brewer who self-distributes is responsible for the state, parish and municipal taxes.
3) distributes through a wholesaler to a wholly owned secondary location, the recipient is responsible for the state, local and municipal taxes.

Under the provisions of these Acts, if a microbrewer transfers product to its wholly owned microbrewery, the transferor is responsible for the state and local taxes.

All products transferred under the provisions of these Acts must be detailed by the transferor on this schedule and by the receiver on the R-5621R. The recipient of products must attach the R-5621R and the transferor must attach the R-5621T as an attachment when filing their monthly R-5621.