



Instructions for Form R-5621 State and Parish and Municipality Beer Tax Return

Form R-5621 must be filed and paid electronically at www.revenue.louisiana.gov/latap. The monthly return is due on or before the 20th day following the taxable period. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Instructions for Completing State and Parish and Municipality Beer Tax Return

The tax on malt beverages and beverages of low alcoholic content, herein referred to as "beer", is an excise tax and is collected from the wholesale dealer who first handles and distributes such beverages within Louisiana. Before commencing business as a Louisiana wholesale alcoholic beverage dealer, a company must (1) file a surety bond or certificate of deposit with the Louisiana Department of Revenue (LDR), and (2) obtain a permit from the Office of Alcohol and Tobacco Control (ATC). The minimum amount of the surety bond or certificate of deposit is \$10,000. The maximum amount is at the discretion of the Secretary.

In addition to meeting the requirements of ATC, a dealer is required to file Form R-5621, *Louisiana State and Parish and Municipality Beer Tax Return*, each month with LDR disclosing all movements of beer for the month. Louisiana Revised Statute 26:342 provides that the state tax is to be computed at the rate of \$12.50 for each barrel containing not more than thirty-one gallons. The tax is computed on a proportional rate for fractional parts of a barrel. In addition to the state tax, La R.S. 26:492 provides that the state must collect a Parish & Municipal (P & M) beer tax in the amount of \$1.50 per standard barrel of thirty-one gallons. The wholesale dealer is allowed a 1.5% discount for State tax and 2% discount for P & M tax on the gross amount of tax due for accurately reporting and timely remitting all taxes due.

Calculate entries on Lines 1 through 18 to four decimal places. Detailed instructions for completing Form R-5621 are as follows:

Line 1 - On hand first of month: Enter the amount of beginning inventory on the first day of the month. The figure must agree with the ending inventory reported for the previous month.

Line 2 - Purchased non-tax paid or produced during month: Enter the amount of all non-tax paid product purchased within the state plus product produced within the state for the month. Column B, Line 2 must equal the sum of Column A, Lines 2 and 3. Attach Form 5621A, *State and Parish and Municipality Low Alcohol Content Beverage Tax Supplemental Schedule*.

Line 3 - Received non-tax paid: Enter the amount of all non-tax paid product received from another Louisiana brewer in both Column A and B. Attach Form R-5621R, *Schedule for Received Products*.

Line 4 - Purchased tax paid during month: Enter the amount of all tax paid product purchased from other wholesale dealers within the state in Column A. Attach Form 5621A.

Line 5 - Total stock (non-tax paid and tax paid): Add lines 1 through 4. The total stock amounts shown in both Column A and Column B must be identical.

Line 6 - Interstate shipments: Enter the amount of total shipments to out-of-state breweries or customers. Attach Form 5621A and the bills of lading for shipments to out-of-state breweries.

Line 7 - Sales to federal government agencies: Enter the amount of total sales to federal agencies, such as military installations. Attach Form R-5807, *Certificate of Tax-Free Low Alcohol Content Beverage Sales to the U.S. Armed Forces*.

Line 8 - Sales to ships and consulates: Enter the amount of total sales to ships and consulates. Attach Form R-5621A and Form R-5810, *Certificate of Tax-Free Low Alcohol Content Beverage Sales to Ship Stores*.

Line 9 - Claims against carriers: Enter the amount of total claims against carriers for merchandise broken, lost, or stolen in transit. Attach Form 5621A.

Line 10 - Returns to brewery: Enter the amount of all product returned to the brewery. Attach Form 5621A.

Line 11 - P & M sales to locations where tax is not levied: In Column B, enter the amount of all P & M sales in parishes/municipalities that do not impose a P & M tax. Attach Form 5621A.

Line 12 - Sales to bonded dealers: In Column B, enter the amount of all product sold to other Louisiana bonded dealers that is subject to the P&M tax. Attach Form 5621A.

Line 13 - Warehouse breakage: In Column B, enter the amount of all product claimed for warehouse breakage that is subject to the P&M tax. Form 5621A.

Line 14 - Transferred non-tax paid: Enter the amount of all non-tax paid product transferred from another Louisiana brewer in both Column A and B. Attach Form R-5621T, *Schedule for Transferred Products*.

Line 15 - Merchandise destruction: Enter the amount of all product destroyed that is subject to the State tax and P&M tax. Attach Form R-5621A and Form R-5803, *Certification of Damaged Stock or Destroyed Low Alcohol Content Beverage*.

Line 16 - Inventory at end of month (non-tax paid and tax paid): Enter the amount of ending inventory (include both non-tax paid and tax paid) on the last day of the month. Line 16 must reflect a physical inventory count at the end of the month.

Line 17 - Total deductions: Add Lines 6 through 16.

Line 18 - Taxable disposals/sales: Subtract Line 17 from Line 5. Line 18 represents taxable disposals/sales for the month.

Line 19 - Tax Due: Multiply Column A, Line 18 by \$12.50 and Column B, Line 18 by \$1.50.

Line 20 - Credit (tax paid on product purchased from Line 4): Multiply Column A, Line 4 by \$12.50.

Line 21 - Credit: tax paid on products provided as samples: Enter 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. Attach Form R-5621S, *Schedule of Products Provided as Samples*. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

Line 22 - Gross amount of tax due: Subtract Column A, Lines 20 and 21, from Column A, Line 19. Enter the amount onto Column A, Line 22. Then enter the amount from Column B, Line 19 in Column B, Line 22.

Line 23b - Less Discount: Compute the discount amount allowed if the return is filed and payment is made timely. In each column, multiply the amount on Line 22 by the discount rate shown on Line 23a, and enter the result in the respective column. Round to two decimals. Enter zero if the return or payment is delinquent.

Line 24 - Net tax due: Subtract Line 23b from Line 22.

Line 25 - Delinquent Penalty: A return becomes delinquent on the day after the due date. If the return is delinquent not more than 10 days, multiply Line 24 by 5 percent. If the return is delinquent more than 10 days, multiply Line 24 by 20 percent.

Electronic payments and filings that are filed late will be assessed a delinquent penalty 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 26 - Interest: Interest is due if the payment of the tax is late. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable monthly interest rates. Form R-1111 is available on the LDR's website at www.revenue.louisiana.gov.

Line 27 - Total amount due: For each column, add the amounts in Lines 24, 25, and 26, and enter the result in the respective column.

Line 27a - Total state due: Enter the amount from Column A, Line 27.

Line 27b - Total P & M due: Enter the amount from Column B, Line 27.

Line 28 - Pay this amount: Add Lines 27a and 27b.

Schedule A, Distribution of Taxable Parish and Municipality Sales, which is located on page 2 of Form R-5621, is for the distribution of taxable P & M beer (malt beverages and beverages of low alcoholic content) sales. When product is sold into a parish or municipality that has an ordinance in effect authorizing LDR to collect the P & M tax, the wholesale dealer must list the location and the monthly total sold on the schedule on page 2 of Form R-5621. **The total amount of tax must agree with Column B, Line 22.** If a current P & M code list is needed, please contact the Louisiana Department of Revenue - Baton Rouge Office at (888) 829-3071, option 6, or (225) 219-2113.

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.