



**Instructions for Certificate of Tax-Free High
Alcohol Content Beverage Sales to the U.S.
Armed Forces or Native American Tribe
(Form R-5806)**

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

Form R-5806 is to be used as a tax-exemption certificate for sales of high alcohol content beverage products to an authorized military installation, U.S. Government agency, or Native American Tribe with an approved tax compact with the State of Louisiana. A separate form must be used for each commodity on each invoice. Indicate the merchandise's tax rate classification as either Liquor, Sparkling Wine, Still Wine over 14% to 24%, or Still Wine 14% or under. The Louisiana registered wholesaler must report all purchases on Form R-5618, *Alcoholic Beverage Tax Return*, Line 2, Columns A through D. To receive a credit for the tax-exempt sales of these purchases, the amounts should be reported on Line 9, Columns A through D.

1. This certificate must be fully completed for each tax-exempt sale of liquor. All listed transactions must be substantiated by an invoice.
2. A scanned copy of the original certificate bearing the original signatures of both the buyer and the seller must be attached to Form R-5618. Copies of the document should be retained by both the Louisiana registered wholesaler and the buyer.

Instructions for Paid Preparer

If the seller's certification was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided under the box. 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 be entered in the "Paid Preparer Use Only" box. 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 of \$50 is for each occurrence of failing to sign or failing to provide an identification number.