



**Instructions for Louisiana Tobacco  
Tax Return (Form R-5604)**

*Louisiana Revised Statutes 47:841 through 47:869*

**For questions about this form,  
please contact:**  
Louisiana Department of Revenue  
**Phone:** (855) 307-3893  
**Email:** [Excise.Inquiries@la.gov](mailto:Excise.Inquiries@la.gov)

**Form R-5604 must be filed electronically using the Louisiana Taxpayer Access Point (LaTAP) at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).**

**Information provided for Lines 1-15 must report number of cigarettes purchased from Participating Manufacturers and Non-Participating Manufacturers.**

**Line 1 – Opening Inventory:** The inventory of all unstamped cigarettes on hand at the first of each month. This inventory must agree with the closing inventory listed on the report filed for the previous reporting period. This should be the number of sticks, NOT value. Nonresident tobacco dealers shall report only the quantity of product designated for distribution into Louisiana.

**Line 2 – Purchases:** All unstamped cigarettes purchased during the reporting period. The transactions must be supported by Form R-5604B(P), *Tobacco Tax - Schedule of Purchases*. Nonresident tobacco dealers shall report only the quantity of product acquired for distribution into Louisiana.

**Line 3 – Total:** Add Line 1 and Line 2.

**Line 4 – Inventory at End of Month:** Actual physical inventory of all unstamped cigarettes on hand at the close of the reporting period. Nonresident tobacco dealers shall report only the quantity of product designated for distribution into Louisiana.

**Line 5 – Total Disposals:** Subtract Line 4 from Line 3.

**Line 6 – Interstate Shipments:** Shipments of unstamped cigarettes into other states. Any entry on this line must be supported by Form R-5604B(C), *Tobacco Tax - Schedule of Credits*. An invoice for each shipment must also be included. Enter information on Form R-5612, *Schedule of Non-Louisiana Sales*, for PM or NPM product.

**Line 7 – Unstamped Cigarette Sales to Federal Agents:** Shipments of unstamped cigarettes to federal agencies such as military installations and veteran hospitals. Form R-5604B(C) must support any entry on this line. A tax-exempt certificate Form R-5805, *Certificate of Tax-Free Tobacco Sales to the U.S. Armed Forces*, must support all transactions.

**Line 8 – Factory Transfer:** A change of destination for a shipment of unstamped cigarettes to another wholesaler. The manufacturer must authorize the transfer. Any entry on this line must be supported by Form R-5604B(C).

**Line 9 – Claims Against Carrier:** Shipments of unstamped cigarettes that are delivered short or damaged. Any entry on this line must be supported by Form R-5604B(C). A copy of the bill of lading signed by the driver noting the quantity short or damaged or a copy of the credit memo is required.

**Line 10 – Claims Against Manufacturer:** A shipment containing a concealed shortage or a shipment that is not accepted by the dealer. Any entry on this line must be supported by Form R-5604B(C).

**Line 11 – Return to Manufacturer Unstamped:** Shipments of unstamped cigarettes received by the dealer in error. Any entry on this line must be supported by Form R-5604B(C).

**Line 12 – Unstamped Merchandise Destroyed:** Unsaleable cigarettes that cannot be returned to the manufacturer. Any entry on this line must be supported by Form R-5604B(C), a credit memo, or Form R-5801 (*Certification of Damaged or Destroyed Tobacco Stamps*) that is properly

executed by a representative of Louisiana Department of Revenue (LDR).

**Line 13 – Other:** Tax exempt sales to foreign consuls and sales to ship stores. Form R-5604B(C), Form R-5808 (*Certificate of Tax-Free Tobacco Sales to Ship Stores*), or a tax-exempt certificate, and a copy of the dealer's invoice must support any entry on this line.

**Line 14 – Total Credits:** Add Lines 6 through 13.

**Line 15 – Disposals Subject to Tax:** Subtract Line 14 from Line 5.

**Line 16a – Disposals Subtotal:** Add Line 15, Column A and Column B.

**Line 16b – Tax Liability on Disposal:** Multiply Line 16A by .054.

**If authorized to affix stamps, complete Schedule 1 and Schedule 2 before completing Lines 17 and greater. The processing of your return will be delayed if Schedule 1 and Schedule 2 are not correctly completed.**

**Line 17 – Tax Value of Total Stamp Purchases:** Amount from Schedule 2, Line 1. The total amount of stamps purchased during the reporting period.

**Line 18 – Stamp Inventory at Beginning of Month:** Amount from Schedule 2, Line 2. The actual physical inventory of all stamps on hand at the first of each month. The inventory should agree with the closing inventory listed on the report filed for the previous reporting period.

**Line 19 – Total:** Add Line 17 and Line 18. This amount should match the total tax value reported on Schedule 2, Line 3.

**Line 20 – Stamp Inventory at End of Month:** Amount from Schedule 2, Line 4. The inventory of all stamps on hand at the time the reporting period closes. A physical inventory should be taken on a monthly basis.

**Line 21a – Tax Value of Stamps Used for Participating Manufacturers:** Enter the total value of stamps affixed to cigarettes purchased from Participating Manufacturers on this line.

**Line 21b – Tax Value of Stamps Used for Non-Participating Manufacturers:** Enter the total value of stamps affixed to cigarettes purchased from Non-Participating Manufacturers on this line.

**Line 21c – Total Tax Value of Stamps Used:** Add Lines 21a and 21b. This amount should match the total tax value reported on Schedule 2, Line 5.

**Line 22 – Difference:** An overage occurs when the value of stamps used on Line 21 exceeds the tax value on Line 16b. If an overage occurs, the taxpayer will be given credit when the account is audited. A shortage occurs when the tax value of Line 21 is less than the tax value on Line 16b. If a shortage occurs, the amount should be entered on Line 31.

**Line 23a – Cigars Purchased at Manufacturer's Invoice Price Over \$120/M:** Multiply the total invoice dollar amount entered on Form R-5604B(P) by 8 percent to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Line 23b – Cigars Purchased at Manufacturer's Invoice Price Over \$120/M, Up to \$2500/M:** Multiply the total invoice dollar amount entered on Form R-5604B(P) by 20 percent to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Instructions for Tobacco Tax Return (Form R-5604, Tobacco Tax Return) - (continued)**

**Line 23c – Cigars Purchased at Manufacturer’s Invoice Price Over: \$2500/M:** Multiply the total number of cigars entered on Form R-5604B(P) by \$0.50 to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Line 23d – Smoking Tobacco Manufacturer’s Invoice Price:** Multiply the total invoice dollar amount entered on Form R-5604B(P) by 33 percent to get the tax value. Any entry on this line must be supported by Form R-5604B(P). Pipe tobacco and RYO must be reported on Schedule 3. RYO must also be reported on Form R-5602 NPM or Form R-5603 PM, whichever is applicable.

**Line 23e – Smokeless Tobacco Manufacturer’s Invoice Price:** Multiply the total invoice dollar amount entered on Form R-5604B(P) by 20 percent to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Line 23f – Vapor Products and E-Cigarettes:** Multiply the total number of milliliters entered on Form R-5604B(P) by \$0.15 to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Line 23g – Other Tobacco Products Manufacturer’s Invoice Price:** Multiply the total invoice dollar amount entered on Form R-5604B(P) by 20 percent to get the tax value. Any entry on this line must be supported by Form R-5604B(P).

**Line 24 – Gross tax value:** Add Lines 23a through 23g.

**Line 25a – Less Cigar Credits:** Enter the dollar amount of any cigar credits. All entries must be supported on Form R-5604B(C). Credit for products furnished at no charge as samples in a business-to-business exchange at or in conjunction with conferences, conventions, etc., must also be reported on this line and supported by Form R-5604S, *Tobacco Tax Schedule of Products Provided as Samples*. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 25b – Less Smoking Tobacco Credits:** Enter the dollar amount of any smoking tobacco credits. All entries must be supported on Form R-5604B(C). Credit for products furnished at no charge as samples in a business-to-business exchange at or in conjunction with conferences, conventions, etc., must also be reported on this line and supported by Form R-5604S. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 25c – Less Smokeless Tobacco Credits:** Enter the dollar amount of any smokeless tobacco credits. All entries must be supported on Form R-5604B(C). Credit for products furnished at no charge as samples in a business-to-business exchange at or in conjunction with conferences, conventions, etc., must also be reported on this line and supported by Form R-5604S. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 25d – Less Vapor Products and E-Cigarettes Credits:** Enter the dollar amount of any vapor products and e-cigarette credits. All entries must be supported on Form R-5604B(C). Credit for products furnished at no charge as samples in a business-to-business exchange at or in conjunction with conferences, conventions, etc., must also be reported on this line and supported by Form R-5604S. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 25e – Less Other Tobacco Products Credits:** Enter the dollar amount of any other tobacco credits. All entries must be supported on Form R-5604B(C). Credit for products furnished at no charge as samples in a business-to-business exchange at or in conjunction with conferences, conventions, etc., must also be reported on this line and supported by Form R-5604S. Taxpayers should retain in their files a copy of a flyer or agenda of the qualifying event.

**Line 26 – Total Tax Liability:** Line 24 less Lines 25a through 25e.

**Line 27 – Less Value of Stamped Cigarettes Returned to Manufacturer:** An original signed affidavit and copy of the credit memo must be attached, as well as a copy of Form R-5604B(C) to support each transaction. If stamped cigarettes are to be destroyed, LDR must be notified in order to arrange a date for the witness of such destruction. Attach a copy of Form R-5801 to support each transaction.

**Line 28 – Total Tax Liability Before Discount:** Subtract Line 27 from Line 26.

**Line 29 – Less Discount:** Resident and nonresident wholesale dealers are allowed a 5 percent discount on the gross amount of tax due for accurately reporting and timely remitting the tax due. When a check or other instrument tendered for payment of taxes is returned unpaid, the discount is forfeited. The discount is forfeited on cigars and other tobacco products not purchased directly from a qualified manufacturer.

**Line 30 – Net Tax Liability:** Subtract Line 29 from Line 28.

**Line 31 – Cigarette Tax Liability:** If the amount on Line 22 is greater than zero, enter on this line.

**Line 32 – Total Tax Liability Due:** Add Line 30 and Line 31.

**Line 33 – Delinquent Penalty:** If the return is not filed by the 20th of the following month, the dealer is charged a penalty of 5 percent per month, not to exceed 25 percent.

**Line 34 – Interest:** Interest is due if the payment of the tax is late. Refer to the Form R-1111, *Tax Interest Rate Schedule*, for the applicable monthly interest rates. Form R-1111 is available on the LDR’s website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

Electronic payments and filings that are filed late will be assessed a delinquent payment 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 incur a negligence penalty under La. R.S. 47:1604.1 if circumstances indicate willful negligence or intentional disregard of rules and regulations.

**Line 35 – Net Amount Due:** Add Lines 32 through 34. Make payment to Louisiana Department of Revenue. **DO NOT SEND CASH.**

**Schedule 1: Stamp Account Schedule**

**Columns A and B** – Enter the date and invoice number for stamps purchased within the reporting period.

**Columns C and D** – Enter the number of stamps by denomination.

**Column E** – For the total tax value of each invoice listed, add amounts entered in Column C and Column D.

Calculate the total for Columns C, D, and E; then enter the amounts on Schedule 2, Line 1.

**Schedule 2: Stamp Tax Value Schedule**

**Line 1** – Enter the total number of stamps purchased and their tax value that was calculated in Schedule 1, Columns C through E, for stamps purchased within the reporting period.

**Line 2** – Enter the number of stamps by denomination in inventory at the beginning of the month and calculate the total tax value. This amount should match ending inventory from prior month’s report.

**Line 3** – In each column, add Line 1 and Line 2.

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**Line 4** – Enter the number of stamps by denomination in inventory at the end of the month and calculate the total tax value.

**Line 5** – In each column, subtract the amounts on Line 4 from amounts on Line 3. Enter the total tax value of stamps used on page 1, Line 21C of the return.

**Schedule 3: Smoking Tobacco Schedule**

**Line 1** – Enter the number of ounces and the total list price of pipe tobacco in the respective columns.

**Line 2** – Enter the number of ounces and the total list price of RYO manufactured by a Participating Manufacturer in the respective columns. This information should also be reported on Form R-5603 PM.

**Line 3** – Enter the number of ounces and the total list price of RYO manufactured by a Non-Participating Manufacturer in the respective columns. This information should also be reported on Form R-5602 NPM.

**Line 4** – In each column, add Lines 1, 2, and 3. Enter the total list price on Line 23d.

**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.