General Information

This form is to be completed by distributors, exporters, and blenders registered with Louisiana. This return is to be filed by the 20th day following the end of the reporting period. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

Fuel imported outside the bulk transfer/terminal system that was acquired from other than a supplier who is registered as a permissive supplier with Louisiana for the collection of Louisiana fuel taxes must be reported on the Importer Return (R-5399). Applicable fuel taxes and inspection fees due on the imported fuel are to be paid with the Importer Return due the 15th of the month following the month of import.

The appropriate schedules must be completed and included with the return when filing.

Instructions

Complete Lines 14 through 35 on Page 2 first.

Report fuels as defined in Louisiana Revised Statute 47:818.2 in the appropriate columns. Please enter whole gallon and dollar amounts.

Computation of Fuel Tax and Inspection Fee

Line 1 Enter the sum of the amounts on Lines 18 (Columns A, B, and C only) 19, 21, 22, 29, and 34 from Page 2 in the respective columns to determine the number of gallons acquired on which the Louisiana fuel tax was not previously paid.

Line 2 Enter the sum of the amounts on Lines 23 (Columns A, and B only), 25, and 27 (Columns A, B, and C only) from Page 2 in the respective columns to reflect the gallons of product on which the Louisiana fuel tax was previously paid that is no longer subject to the Louisiana fuel tax.

Line 3 Subtract Line 2 from Line 1. If Line 2 is greater than Line 1, enter the amount in [brackets] in the respective columns.

Line 4 Multiply the amounts on Line 3 by the Louisiana fuel tax rate of $.20 per gallon and enter in the respective columns.

Line 5 Enter the sum of the amounts on Lines 18, 19, 29, and 35 from Page 2 in the respective columns to determine the number of gallons on which the inspection fee was not previously paid.

Line 6 Enter the sum of the amounts on Lines 25, 26, 27, and 28 from Page 2 in the respective columns to reflect the gallons of product on which the inspection fee was previously paid that is no longer subject to the fee.

Line 7 Subtract Line 6 from Line 5. If Line 6 is greater than Line 5, enter the amount in [brackets] in the respective columns.

Line 8 Multiply the amounts on Line 7 by the inspection fee of $.00125 per gallon and enter into the respective columns.

Line 9 Add Line 4, Column A through E and Line 8, Columns A through E, and enter the total in the respective columns.

Line 10 Add the amounts in Columns A through E on Line 9 and enter the total.

Line 11 If the return is being filed late, calculate the penalty at the rate of 5% of the total amount due for each 30 days, or fraction thereof, from the due date to the date the return is filed, not to exceed 25% in the aggregate.

Line 12 If the tax is not paid by the 20th day of the month following the reporting period, interest will accrue at the rate determined in accordance with R.S. 47:1601. The current rate schedule (R-1111) is available on the Department's website at www.revenue.louisiana.gov.

Line 13 Add Lines 10, 11 and Line 12 and enter the total. Make payment to the Department of Revenue. Do not send cash.

Receipts

Line 14 In the respective columns, enter the number of net gallons acquired from a Louisiana registered supplier/permissive supplier on which Louisiana fuel tax and inspection fee have been paid. Complete and attach Schedule A (Form R-5291).

Line 15 In the respective columns, enter the number of net gallons acquired from a Louisiana registered supplier/permissive supplier on which only the inspection fee has been paid. Complete and attach Schedule A (Form R-5291).

Line 16 In the respective columns, enter the number of net gallons purchased outside the bulk transfer/terminal system from other than a Supplier/Permissive Supplier on which the Louisiana fuel tax and inspection fee have been collected. Complete and attach Schedule A (Form R-5291).

Line 17 In the respective columns, enter the number of net gallons imported from another state and reported on the Importer Return. Imported fuel that was obtained from other than a supplier in another state who is licensed with Louisiana must be reported on the Importer Return and applicable fuel tax and/or inspection fee paid thereon. Complete and attach Schedule A (Form R-5291).

Line 18 In the respective columns, enter the number of net gallons diverted into Louisiana within the reporting period by the licensee on which Louisiana fuel tax and/or inspection fee has not been paid. The Louisiana Department of Revenue must have been notified of the diversion at the time the product is diverted. If notification is not made within 3 working days of the diversion, a penalty may be assessed. The amount on this line is to be included on Page 1, Line 1 and Line 5. Complete and attach Schedule D (Form R-5402).

Line 19 In the respective columns, enter the number of net gallons of fuel products acquired that are not accounted for elsewhere. The amount on this line is to be included on Page 1, Line 1 and Line 5.
Disbursements

Line 20 In the respective columns, enter the number of net gallons sold or consumed by the distributor, exporter, or blender for their own use on which Louisiana fuel tax and inspection fee was paid at the time of acquisition. Complete and attach Schedule B (Form R-5290).

Line 21 In the respective columns, enter the number of net gallons of dyed fuel sold or consumed by the licensee for a taxable purpose (example: for use in a school bus). The amount on this line is to be included on Page 1, Line 1. Complete and attach Schedule B (Form R-5290).

Line 22 In the respective columns, enter the number of net gallons of aviation fuel (aviation gasoline and/or aviation jet fuel) sold or consumed by the licensee for a taxable purpose (example: to power a vehicle). The amount on this line is to be included on Page 1, Line 1. Complete and attach Schedule B (Form R-5290).

Line 23 In the respective columns, enter the number of net gallons of gasoline as defined, which includes gasohol, in the respective columns that was sold to the United States government in quantities of not less than 6,000 gallons per transaction to be delivered during a 72-hour period. The fuel must be intended for the specific and exclusive use of the United States government and not for resale at retail. Include on this line gasoline and/or gasohol sold to the United States government for propelling ships of the United States Navy or Coast Guard or for aviation purposes and any dyed diesel fuels, including kerosene, sold for use in vehicles not licensed or required to be licensed for highway use. Product sold for these purposes is not subject to the fuel tax; however, the product is subject to the inspection fee. The amounts from Columns A and B on this line are to be included on Page 1, Line 2. Complete and attach Schedule B (Form R-5290).

Line 24 In the respective columns, enter the number of net gallons exported from the state of Louisiana on which the applicable state fuel taxes and fees were collected on behalf of the destination state by the Supplier/Permissive Supplier. If destination state taxes and fees were not collected, the applicable Louisiana fuel tax and inspection fee should have been paid; therefore, the gallons should be reported on Line 14. Products exported on which the destination state taxes and fees have been paid are not subject to the Louisiana fuel tax and inspection fee unless the product is diverted back into Louisiana. Complete and attach Schedule B (Form R-5290).

Line 25 In the respective columns, enter the number of net gallons exported from Louisiana on which the Louisiana fuel tax and inspection fee had been paid. In order to receive credit or refund of Louisiana fuel taxes/inspection fees paid, an official certification of taxes paid to the receiving state must accompany the return for the period in which the gallons are claimed. Complete and attach Schedule E (Form R-5292) listing the exportations and evidencing the payment to the receiving state of the tax on the gallons exported. The amount on this line should be included on Page 1, Line 2 and Line 6. Schedule E (Form R-5292) must be attached to claim credit.

Line 26 In the respective columns, enter the number of net gallons exported from Louisiana on which only the Louisiana inspection fee had been paid. In order to receive credit or refund of Louisiana fuel taxes/inspection fees paid, an official certification of taxes paid to the receiving state must accompany the return for the period in which the gallons are claimed. Complete and attach Schedule E (Form R-5292) listing the exportations and evidencing the payment to the receiving state of the tax on the gallons exported. The amount on this line should be included on Page 1, Line 6. Schedule E (Form R-5292) must be attached to claim credit.

Line 27 In the respective columns, enter the number of net gallons originally intended for delivery in Louisiana that have been diverted out of Louisiana on which the Louisiana fuel tax and/or inspection fee had been paid. In order to receive credit or refund of Louisiana taxes and/or fees paid, an official certification of taxes paid to the receiving state must accompany the return for the period in which the gallons are claimed. Attach a signed copy of Schedule E (Form R-5292) evidencing the payment to the receiving state of the tax on the gallons diverted. Only amounts in Columns A, B, and C should be included on Page 1, Line 2; however, ALL amounts shown on this line (Columns A through E) should be included in Page 1, Line 6 and must be reported on Schedule D (Form R-5402). Schedule E (Form R-5292) must be attached to claim credit.

Line 28 In the respective columns, enter the number of net gallons of dyed diesel fuel removed for use in or distribution to certain seagoing vessels as defined at R.S. 3:4602. The amount on this line should be included on Page 1, Line 6. Complete and attach Schedule B (Form R-5290).

Line 29 In the respective columns, enter the number of net gallons of fuel disbursed that are not accounted for elsewhere. The amount on this line should be included on Page 1, Line 1 and Line 5 where applicable.

Blending

Line 30 Enter the number of net gallons of non-motor fuel product used for blending during the reporting period. Non-motor fuel product is anything that does not meet the definition of items categorized in Columns A through F. Complete and attach Schedule A (Form R-5291).

Line 31 In the respective columns, enter the number of net gallons of motor fuel products used in blending during the reporting period. Motor fuel product includes any product meeting the definition of the items categorized in Columns A through E. Items reported on this line must be included on Schedule A (Form R-5291).

Line 32 In the respective columns, enter the number of net gallons of fuel blended during the reporting period using products reported on Line 30 and Line 31. Complete and attach Schedule A (Form R-5291).

Line 33 In the respective columns, enter the total number of net gallons of motor fuel product used in blending during the reporting period on which Louisiana fuel tax and/or inspection fee was previously paid. Items reported on this line must be included on Schedule A (Form R-5291).

Line 34 In the respective columns, subtract Line 33 from Line 32 to provide the net gallons of blended product that is subject to the fuel tax. The amount on this line is to be included in Page 1, Line 1.

Line 35 In the respective columns, subtract Line 33 from Line 32 to provide the net gallons of blended product that is subject to the inspection fee. The amount on this line is to be included in Page 1, Line 5.