



## Importer Monthly Return

### General Information

This return should be completed by those licensees who import product from another state that was acquired outside the bulk transfer/terminal system from a source other than a supplier licensed with Louisiana to collect Louisiana fuel tax and inspection fee. The return must be filed and the applicable tax and fee paid by the 15th of the month following the month of import. If the due date falls on a weekend or legal holiday, the return is due on the next business day.

Any importer who makes exempt sales must file a Distributor Return (R-5398) to report the sale and claim any credit or refund. The appropriate schedules must be completed and included with the return.

### Instructions

#### **Complete Page 2, Lines 10 through 23 first.**

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

### Summary

- Line 1 Enter the number of net gallons subject to fuel tax as shown on Page 2, Line 20.
- Line 2 Multiply the amount on Line 1, Columns A through E, by the Louisiana fuel tax rate of \$.20 per gallon and enter in the respective columns.
- Line 3 Enter the number of net gallons subject to the inspection fee as shown on Page 2, Line 23.
- Line 4 Multiply the amount on Line 2, Columns A through E, by the inspection fee of \$.00125 per gallon and enter in the respective columns.
- Line 5 Add Line 2, Columns A through E, and Line 4, Columns A through E, and enter the totals in the respective columns.
- Line 6 Add the amounts in Columns A through E on Line 5 and enter the total.
- Line 7 This return is due to be filed by the 15th day of the month following the month of import. If the 15th day falls on a weekend or legal holiday, the return is due on the next business day. 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 that you file the return, but not more than 25% of the tax due.
- Line 8 Interest accrues 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](http://www.revenue.louisiana.gov).
- Line 9 Add amounts on Lines 6, 7, and 8 and enter the total. Make payment to Department of Revenue. **Do not send cash.**

### Reportable Gallons

- Line 10 In the respective columns, enter the number of net gallons purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which the Louisiana fuel tax and inspection fee have been collected. Complete and attach Schedule A (Form R-5291).
- Line 11 In the respective columns, enter the number of net gallons of fuel purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which only the Louisiana inspection fee has been paid. Complete and attach Schedule A (Form R-5291).
- Line 12 In the respective columns, enter the number of net gallons purchased outside the bulk transfer/terminal system in Louisiana or in another state for import on which neither the Louisiana fuel tax nor the inspection fee have been paid. Complete and attach Schedule A (Form R-5291).
- Line 13 In the respective columns, enter the number of net gallons purchased from a bulk plant outside the bulk transfer/terminal system in another state for import on which neither the Louisiana fuel tax nor the inspection fee have been paid. Complete and attach Schedule A (Form R-5291).
- Line 14 In the respective columns, enter the number of net gallons imported from outside the United States. Complete and attach Schedule A (Form R-5291).
- Line 15 In the respective columns, enter the number of net gallons diverted into Louisiana within the reporting period by the licensee on which no Louisiana fuel tax and/or inspection fee has been paid. The 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. Complete and attach Schedule D (Form R-5402).
- Line 16 In the respective columns, enter the number of net gallons of fuel products acquired that are not accounted for elsewhere.
- Line 17 Add the amounts on Lines 10 through 16 in Columns A through E and enter the totals in the respective columns.

### Computation of Gallons Subject to Tax and/or Inspection Fee

- Line 18 In the respective columns, enter the total amounts from Line 17.
- Line 19 In the respective columns, enter the total number of gallons the importer purchased with Louisiana fuel tax paid. This line should be supported by Schedule A (Form R-5291).
- Line 20 Subtract Line 19 from Line 18 and enter the remainder in the respective columns and enter on Page 1, Line 1 of the return.
- Line 21 In the respective columns, enter the total amounts from Line 17.
- Line 22 In the respective columns, enter the total number of gallons the importer purchased with Louisiana inspection fee paid. This line should be supported by Schedule A (Form R-5291).
- Line 23 Subtract Line 22 from Line 21 and enter the remainder in the respective columns and enter on Page 1, Line 3 of the return.