

General Information

The information on this schedule is required to comply with Louisiana laws relating to the Master Settlement Agreement ("MSA"). Under Louisiana law (LSA-R.S. 13:5061 et seq. and LSA-R.S. 13:5071 et seq.), information about cigarettes and loose-leaf tobacco suitable for making cigarettes ("roll-your-own") reported on the Tobacco Tax Return (Form R-5604) must be itemized on this schedule. Separate schedules must be completed for products of Participating Manufacturers and Non-Participating Manufacturers. A current list of cigarette and roll-your-own tobacco manufacturers, approved for sale in Louisiana, is maintained on the Louisiana Attorney General's website at <http://adoj.ag.state.la.us> or www.ag.state.la.us, and may be viewed by clicking on the link entitled "Tobacco Unit" followed by the "Approved Manufacturers and Brands" link. Complete this schedule and attach the original to your monthly Tobacco Tax Return (Form R-5604) and forward a copy of this schedule, along with a computer printout of the brands and quantities of all sales of NPM cigarettes and roll-your-own in or into Louisiana that occurred in the calendar month being reported, to the Department of Justice, Tobacco Section, P.O. Box 94005, Baton Rouge, LA 70804-9005.

This schedule is to be completed for all cigarettes, as well as Roll-Your-Own (RYO), that were manufactured by a Non-Participating Manufacturer (NPM), and were invoiced during the calendar month being reported for sale in or into Louisiana. Please note that this schedule is only for products actually sold during the month. Product remaining in the dealer's inventory as of the end of the reporting month shall NOT be reported on this schedule. This schedule shall be completed by ALL Louisiana licensed wholesale dealers holding a stamping agent designation. The itemized breakdown reported on this schedule must match the totals reported on line 21 of R-5604 (for cigarettes) and Schedule 3, line 2 and 3 (for roll-your-own tobacco). You must file this schedule even if you report zero amounts on those lines.

Definitions

For the purposes of this schedule:

"Importer"	means any person in the United States to whom non-tax paid cigarettes manufactured in a foreign country are shipped or consigned, any person who removes cigarettes for sale or consumption in the United States from a customs-bonded manufacturing warehouse, and any person who smuggles or otherwise unlawfully brings cigarettes into the United States.
"Inventory"	means the cigarettes, whether stamped or unstamped, and RYO acquired, possessed, or located on hand in the warehouse of the wholesale dealer as of the last day of the month for which the report or schedule is being completed and does not include cigarettes or RYO purchased or invoiced during the month reported.
"Invoiced"	means an itemized bill for goods SOLD per month, containing individual prices, the total charge, and the terms of sale.
"Product Country of Origin"	means the country of origin listed on the packaging of the cigarettes or RYO being reported.
"Purchase"	means the total amount of cigarettes acquired per month in any manner, for any consideration and includes transporting or receiving product in connection with a purchase.
"Sale or sell"	means any transfer, exchange or barter in any manner or by any means for any consideration. The term includes distributing or shipping product in connection with a sale. References to a sale "in" or "into" a state refer to the state of the destination point of the product in the sale, without regard to where title was transferred. References to sale "from" a state refer to the sale of cigarettes that are located in that state to the destination in question without regard to where title was transferred.
"Manufacturer"	means an entity that directly, and not exclusively through any affiliate: <ol style="list-style-type: none"> (a) Manufacturers cigarettes anywhere that the manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the US through an importer, except if the importer is an original PM as defined in the MSA. (b) Is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States. (c) Becomes a successor of an entity described in (a) or (b). The term does not include an affiliate of a manufacturer unless such affiliate itself falls within any of (a), (b), or (c).

Instructions

For each product invoiced during the calendar month:

Column A – Enter the brand name of the cigarette or RYO.

Column B – If cigarettes, enter the value of the stamps placed on the packages of cigarettes and indicate if a tax stamp was affixed. If no tax stamp was affixed by the reporting entity, please provide an explanation on a separate sheet.

Column C – Enter the number of cigarette sticks for each brand listed in Column A.

Column D – Enter the number of ounces of RYO for each brand listed in Column A.

Column E – Enter the dollar value of each brand of RYO listed in Column A.

Column F – Enter the name and address of the vendor from whom the product in Column A was purchased.

Column G – Provide the name and address of the product manufacturer or the first importer of the product listed in Column A.

Column H – Provide the country of origin of each product listed in Column A.

If more than one sheet is needed to report the product invoiced within the reporting month, subtotal each sheet, and enter a total on the final page of this schedule