

LOUISIANA

DEPARTMENT of REVENUE

Consumer Excise Tax Return

Taxpayer Compliance – Excise Taxes
 P.O. Box 201
 Baton Rouge, LA 70821-0201
 (855) 307-3893

Social Security Number
Name
Address
City, State, ZIP
Taxable Period

Consumer Excise Tax Notice to Taxpayers

Louisiana Alcoholic Beverage and Tobacco Tax laws levy an excise tax on all alcoholic beverages and tobacco products sold or consumed in Louisiana. If you purchased alcohol or tobacco products for personal consumption from out-of-state companies via such means as mail order, catalogs, or the Internet, and were not properly charged Louisiana excise taxes, you are required to file and pay the tax directly to the Department of Revenue. Use the form below to report any taxable purchases made from companies that did not collect Louisiana excise taxes.

Schedule A	A	B	C	D	E	F	
ALCOHOLIC BEVERAGES	Beer (Ounces)	Liquor (Liters)	Sparkling Wine and Still Wine more than 24% alcohol by volume (Liters)	Still Wine between 14% and 24% alcohol by volume (Liters)	Still Wine not more than 14% alcohol by volume (Liters)	Total	
1. Total ounces or liters purchased							
2. Amount subject to tax (Divide Line 1 by 3,968.)							
3. Tax Rate	\$10	\$.66	\$.42	\$.06	\$.03		
4. Tax (See instructions.)							
5. Parish/Municipality Tax (Multiply Line 2 by \$1.50)							
6. Amount Due (Add Lines 4 and 5.)							
7. Total Alcoholic Beverages Tax (Add Line 6 of Columns A through E.)							
Schedule B	A	B	C	D	E	F	G
TOBACCO PRODUCTS	Cigarettes	Cigars (invoiced at \$.12 or less per cigar)	Cigars (invoiced at over \$.12 per cigar)	Smoking Tobacco	Smokeless Tobacco	Vapor Products and Electronic Cigarettes	Total
1. Cigarettes – number of sticks purchased							
2. Invoice Price of other tobacco products							
3. Vapor – number of milliliters							
4. Tax Rate	\$.043	.08	.20	.33	.20	\$.05	
5. Tax (Multiply Line 1, Line 2 or Line 3 by Line 4. Add Line 5 of Column A through F and enter in Column G.)							

Total Tax Due (Add Schedule A, Line 7F and Schedule B, Line 5G.)\$ _____

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature	Date (mm/dd/yyyy)
-----------	-------------------

Mail this return to P.O. Box 201 Baton Rouge, LA 70821-0201.

DO NOT SEND CASH.



INSTRUCTIONS FOR CONSUMER EXCISE TAX RETURN

Schedule A – Alcoholic Beverages

- Line 1.** Enter the volume of alcoholic beverages purchased. For beverages of low alcoholic content (beer), the volume should be reported in ounces in Column A. For beverages of high alcoholic content, the volume should be reported in liters in Column B through Column E.
- Line 2.** Convert ounces of beverages of low alcoholic content reported on Line 1, Column A to 31-gallon barrels by dividing Line 1, Column A by 3,968, the number of ounces in a 31-gallon barrel.
- Line 3.** Tax Rate - Alcoholic Beverages
- Line 4.** Compute the state tax due. Multiply Line 2, Column A by the tax rate shown on Line 3. Multiply Line 1, Column B through Column E by the tax rates shown on Line 3.
- Line 5.** Multiply Line 2, Column A by \$1.50 for the amount of tax due the local jurisdiction.
- Line 6.** Add Lines 4 and 5, Column A, and enter the amounts shown on Line 4, Columns B through E.
- Line 7.** Enter the total of Line 6, Columns A through E.

Definitions:

“Beverages of low alcoholic content” means alcoholic beverages containing not more than six percent alcohol by volume.

“Beverages of high alcoholic content” means alcoholic beverages containing more than six percent alcohol by volume.

Tax Rates

Tax is levied on all beverages of high and low alcohol content handled in Louisiana. Louisiana Revised Statutes 26:341 provides the tax rates for beverages of high alcohol content including native wines. The rates for beverages of low alcohol content are provided in R.S. 26:342.

The tax rates applicable to alcoholic beverages are listed below according to classification:

Malt beverages and all beverages with alcohol content not more than 6% by volume	\$10 per 31-gallon barrel
Liquors	\$.66 per liter
Sparkling wine and still wines with alcohol content more than 24% by volume	\$.42 per liter
Still wine: Alcohol content more than 14% but no more than 24% by volume	\$.06 per liter
Alcohol content not more than 14% by volume	\$.03 per liter

Schedule B – Tobacco Products

- Line 1.** Enter the number of cigarettes purchased in Column A.
- Line 2.** Enter the invoice price of cigars, smoking tobacco and smokeless tobacco in Column B through Column E.
- Line 3.** Enter the number of milliliters of vapor products and electronic cigarettes purchased in Column F.
- Line 4** Tax Rate - Tobacco Products
- Line 5.** Multiply amounts on Lines 1 - 3 by the tax rates shown in line 4. Enter the total of columns A through F in column G

Definitions:

“Cigars” includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

“Cigarette” includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

“Smoking tobacco” includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.

“Smokeless tobacco” means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

“Vapor products” include any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device.

Tax Rates

Tax is levied upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products within the state of Louisiana. The tax on cigarettes is levied ‘per cigarette’ while the tax on cigars, smoking and smokeless tobacco is levied on the manufacturer’s net invoice price, and the tax on vapor products is levied based on the number of milliliters. The tax rates applicable to cigarettes and the other tobacco products are listed below according to classification:

Cigarettes	\$0.043 per cigarette
Cigars: Invoiced at \$120 or less per 1,000 cigars	8% of invoice price
Invoiced at more than \$120 per 1,000 cigars	20% of invoice price
Smoking Tobacco	33% of invoice price
Smokeless Tobacco	20% of invoice price
Vapor Products	\$.05 per milliliter

