

LOUISIANA
 DEPARTMENT of REVENUE

**Instructions for Form R-5604B(P),
 Tobacco Tax -
 Schedule of Purchases**

This schedule is to be completed for all purchases of all tobacco products, including cigarettes, Roll-Your-Own (RYO), and vapor products that occurred in the calendar month being reported. The product is to be identified as to whether it was manufactured by a Participating Manufacturer (PM) or Non-Participating Manufacturer (NPM) as recognized by the Master Settlement Agreement (MSA). A copy of this schedule, as well as all supporting documentation listing the brands and quantities of all purchases of cigarettes and roll-your-own (RYO) that occurred in the calendar month being reported, must be submitted to the Department of Justice, Tobacco Section, P.O. Box 94005, Baton Rouge, LA 70804-9005.

- Column 1 Invoice:** For all purchases of tobacco products, enter the invoice date as the date the product was originally ordered, the invoice number, and the date the wholesaler received the product.
- Column 2 Vendor or Vendee:** Report the name of the vendor or vendee from which the product was purchased.
- Column 3 Manufacturer:** Report the name of the manufacturer of the product.
- Column 4 Brand:** Report the name of the brand of each tobacco product.
- Column 5 Participating (PM) or Non-Participating (NPM) Product:** Only use this column when reporting data for either cigarettes (Column 6) or Smoking Tobacco (Column 9). Indicate whether the tobacco product was manufactured by a Participating Manufacturer (PM) or a Non-Participating Manufacturer (NPM).
- Column 6 Cigarettes:** For each invoice, report the number of cigarette sticks that were purchased for which credits are being claimed during this period. Indicate whether the cigarettes were manufactured by a PM or NPM. Calculate the total number of cigarettes to obtain the total amount reported. Then enter the total amount on Form R-5604, *Tobacco Tax Return*, Line 2 in the respective columns for a Participating Manufacturer or a Non-Participating Manufacturer.
- Column 7 Cigar Manufacturer's list price (up to \$120/M):** For each invoice, report the dollar amount of the manufacturer's list price for cigars costing \$120 or less per thousand. Calculate the total invoice amount to obtain the total amount reported. Then enter the total on Form R-5604, Line 23a.
- Column 8 Cigar Manufacturer's list price (over \$120/M):** For each invoice, report the dollar amount of the manufacturer's list price for cigars costing more than \$120 per thousand. Calculate the total invoice amount to obtain the total amount reported. Then enter the total on Form R-5604, Line 23b.
- Column 9 Smoking Tobacco:** For each invoice, report the dollar amount of the manufacturer's list price and indicate whether the product was manufactured by a PM or NPM. Calculate the total invoice amount to obtain the total amount reported. Then enter the total on Form R-5604, Line 23c.
- Column 10 Smokeless Tobacco:** For each invoice, report the dollar amount of the manufacturer's list price. Calculate the total invoice amount to obtain the total amount reported. Then enter the total on Form R-5604, Line 23d.
- Column 11 Vapor Products and e-cigarettes:** For each invoice, report the total number of milliliters. Calculate the total number of milliliters to obtain the total amount reported. Then enter the total on Form R-5604, Line 23e. Do not enter any dollar amounts.
- Column 12 Other Tobacco Products:** For each invoice, report the dollar amount of the manufacturer's list price. Calculate the total dollar amount to obtain the total amount reported. Then enter the total on Form R-5604, Line 23f.

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 of \$50 is for each occurrence of failing to sign or failing to provide an identification number.