



Instructions for Form R-5608, Tobacco Tax Return for Retail Dealers of Vapor Products

Effective August 1, 2023, the tax on consumable nicotine liquid solution or other material containing nicotine is \$0.15 per milliliter. Consumable nicotine liquid solution is the consumable end product that is depleted as a vapor product is used. Form R-5608 must be filed and paid electronically at www.revenue.louisiana.gov/latap. This return is due on or before the 20th day following the taxable period and becomes delinquent the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

This return is to be completed by those retail dealers who receive ANY vapor products from sources on which the excise tax has not been paid. This return is also to be completed by those retail dealers who blend products to form a consumable liquid solution that is depleted as a vapor when the consumer uses a vapor product. Products received from authorized manufacturers and/or wholesale dealers registered with Louisiana should have the tax paid by the manufacturer or wholesale dealer.

A retail dealer who purchases ALL of their vapor products from a registered Louisiana tobacco wholesale dealer or authorized manufacturer on which the wholesale dealer or authorized manufacturer has paid the excise tax may submit Form R-3046, *Request to Close Business Tax Accounts*. Any retail dealer requesting to close their account must designate their return as final.

- Line 1. Enter the total number of milliliters of consumable vapor products purchased during the reporting period.
- Line 2. Enter the number of milliliters of consumable vapor products manufactured by the retail dealer for sale.
- Line 3. Add the amounts on Lines 1 and 2.
- Line 4. Use Form R-5608-S1, *Schedule 1 - Excise Tax Paid by Wholesaler*, to list all invoices for consumable vapor products purchased from wholesalers who paid the Louisiana excise tax. Indicate the number of milliliters of consumable vapor products in Column E of the Schedule. The total amount will be entered on Line 4 of Form R-5608. Any entry on this line must be supported by Schedule 1 (R-5608-S1).
- Line 5. Subtract the amount on Line 4 from Line 3.
- Line 6. Use Form R-5608-S2, *Schedule 2 - Vapor Products Returned as Non-Saleable*, to list all invoices for consumable vapor products that were returned to the manufacturer as unsaleable on which the Louisiana excise tax was paid by the retail dealer. Indicate the number of milliliters of consumable vapor products in Column E of the Schedule. The total amount will be entered on Line 6 of Form R-5608. Attach a copy of the affidavit from the manufacturer substantiating the amount of the product returned.
- Line 7. Subtract Line 6 from Line 5.
- Line 8. Multiply the amount on Line 7 by \$0.15.
- Line 9. A return becomes delinquent on the day after the due date. The delinquent penalty is 5 percent per month not to exceed 25 percent.
- Electronic payments and filings that are not made by the date required will be assessed penalties per LA R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in LA R.S. 47:1601 and 1602.
- Note: In addition to the delinquent penalties described above, a taxpayer may also incur accuracy-related penalties under LA R.S. 47:1604.1.
- Line 10. Interest accrues on any unpaid tax from the due date to the date of payment. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable monthly interest rates. Form R-1111 is available on the LDR's website at www.revenue.louisiana.gov.
- Line 11. Total Payment Due: Add Lines 8, 9, and 10. This amount is to be paid when the return is filed.

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