





**LOUISIANA**  
DEPARTMENT of REVENUE

**Instructions for  
Certificate of Tax-Free Tobacco Sales  
to the U.S. Armed Forces (Form R-5805)**

Louisiana Department of Revenue  
P. O. Box 201  
Baton Rouge, LA 70821-0201  
(855) 307-3893

Form R-5805 is to be used as a tax-exemption certificate for sales of tobacco products to an authorized military installation or a U.S. Government agency. A separate form must be used for each commodity on each invoice. The Louisiana registered wholesaler must report all purchases on Form R-5604, *Tobacco Tax Return*, Lines 23a - f. To receive a credit for the tax-exempt sales of these purchases, the amounts should be reported on Lines 25a - e.

1. This certificate must be fully completed for each tax-exempt sale of tobacco. All listed transactions must be substantiated by an invoice.
2. Stamped packs of cigarettes may not be sold to an authorized military installation or U.S. Government agencies.
3. A scanned copy of the original certificate bearing the original signatures of both the buyer and the seller must be attached to the Form R-5604, *Tobacco Tax Return*. Copies of the document should be retained by both the Louisiana registered wholesaler and the buyer.

**Instructions for Paid Preparer**

If the seller's certification was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided under the box. 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 be entered in the "Paid Preparer Use Only" box. 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.