R-5604 (11/06)

For office use only

Louisiana Department of Revenue

Batch type = 84**3** or **4**

TOBACCO TAX RETURN

Taxpayer Services Division
Excise Taxes Section
P. O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7656
(225) 219-2114 (TDD)

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▶Period_____

UNSTAMPED CIGARETTES SUMMARY

Inventory Accounting	**Number of Cigarettes**	
1 Inventory at beginning of month ..... 1 ▶		
2 Purchases (Attach Schedule R-5604B.) ..... 2 ▶		
3 Total (Add Line 1 plus Line 2.) ..... 3 ▶		
4 Inventory at end of month ..... 4 ▶		
5 Total disposals (Subtract Line 4 from Line 3.) 5		
Credit to Stock (Attach Schedule R-5604B for each line.)		
6 Interstate shipments ..... 6 ▶		
7 Unstamped sales to federal agencies (Attach R-5606.) ..... 7 ▶		
8 Factory transfer ..... 8 ▶		
9 Claims against carrier ..... 9 ▶		
10 Claims against manufacturer ..... 10 ▶		
11 Return to manufacturer unstamped ..... 11 ▶		
12 Unstamped merchandise destroyed ..... 12 ▶		
13 Other ..... 13 ▶		
14 Total credits (Add Lines 6 through 13.) 14		
15 Disposals subject to tax (Subtract Line 14 from Line 5.) 15		
16 Tax liability on disposals (Multiply Line 15 by .018.) 16		$

STAMP ACCOUNT SUMMARY

Information from Stamp Account Schedule	**Tax Value**	
17 Tax value of total stamp purchases ..... 17 ▶		
18 Stamp inventory at beginning of month ..... 18 ▶		
19 Total (Add Line 17 plus Line 18.) 19		
20 Stamp inventory at end of month ..... 20 ▶		
21 Tax value of total stamps used (Subtract Line 20 from Line 19.) 21		$
22 Difference (Subtract Line 21 from Line 16. Enter on Line 30, if greater than zero.) 22		$

CALCULATION OF TAXES

23 a. Cigar manufacturer's list price (up to $120/M) 23a	$	x 8% =	$
b. Cigar manufacturer's list price (over $120/M) 23b	$	x 20% =	$
c. Smoking tobacco manufacturer's list price 23c	$	x 33% =	$
d. Other tobacco products (Attach Schedule R-5604B.) ..... 23d ▶			$
24 Less cigars and smoking tobacco credits (Attach Schedule R-5604B plus documentation.) ..... 24 ▶			$
25 Gross tax value – cigars and smoking tobacco (Add Lines 23a through 23d minus Line 24.) 25			$
26 Less stamped cigarettes returned to manufacturer (Attach Schedule R-5604B plus documentation.) ..... 26 ▶			$
27 Total tax liability – cigars and smoking tobacco (Subtract Line 26 from Line 25.) 27			$
28 Cigarette tax liability (From Line 22 – if greater than zero) 28			$
29 Total tax liability due (Add Line 27 plus Line 28.) 29			$
30 Penalty (5% for each 30 days or fraction thereof, not to exceed 25%) ..... 30 ▶			$
31 Interest (See instructions.) ..... 31 ▶			$
32 Net amount due (Add Lines 29, 30, and 31. Attach payment.) Make payment to Louisiana Department of Revenue. **Do not send cash.** 32 ▶			$

CERTIFICATION

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.

Date	Signature of preparer	Title	Telephone

Complete only if change in business status has occurred. Please print or type.

Date business discontinued	Date business sold	Name of purchaser

Note: If your business has been discontinued or sold, your tobacco permit must be sent to the Department of Revenue with this return.

8607

STAMP ACCOUNT					
Invoice		Denomination			(F) Tax value
(A) Date	(B) Number	(C) 36¢	(D) 45¢	(E) 54¢	
					$
					$
					$
					$
					$
					$
					$
					$
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					$
					$
					$

STAMP ACCOUNT SCHEDULE – BRING TAX VALUES TO STAMP ACCOUNT SUMMARY.					
	36¢	45¢	54¢	Tax value	
1 Total stamp purchases				$	To Line 17
2 Stamp inventory at beginning of month				$	To Line 18
3 Total				$	To Line 19
4 Stamp inventory at end of month				$	To Line 20
5 Total stamps used				$	To Line 21

This return is due on or before the 20th day following the taxable period and becomes delinquent on 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.