



**Tobacco Tax Return for Retail Dealers of Vapor Products**

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

- If your name has changed, mark circle.
- If your address has changed mark circle.
- If amended return, mark circle.
- If casual filer, mark circle.
- If final return, mark circle.

**EV**

LA Revenue Account Number		
Name		
Address		
Unit Type	Unit Number	
City	State	ZIP
Foreign Nation, if not United States (do not abbreviate)		

Period: \_\_\_\_\_  
 Month/Year

**Computation of Vapor Products Excise Tax**

1	Number of Milliliters of Consumable Vapor Products Purchased During the Month	1	
2	Number of Milliliters of Consumable Vapor Products Manufactured During the Month	2	
3	Total Number of Milliliters of Consumable Vapor Products Available (Add Lines 1 and 2. Enter result.)	3	
4	Less: Number of Milliliters of Consumable Vapor Products Purchased During the Month Excise Tax-Paid	4	
5	Total Number of Milliliters of Consumable Vapor Products (Subtract Line 4 from Line 3)	5	
6	Less: Total Number of Milliliters of Consumable Vapor Products Returned as Non-saleable	6	
7	Total Taxable Milliliters of Consumable Vapor Products (Subtract Line 6 from Line 5)	7	
8	<b>Tax Due</b> (Multiply Line 7 by \$0.05)	8	\$
9	<b>Penalty</b> (5% of Line 8 for each 30 days or fraction thereof, not to exceed 25%)	9	\$
10	<b>Interest</b> (See Instructions)	10	\$
11	<b>Total Payment Due</b> (Add Lines 8 through 10.) <b>Make payable to Louisiana Department of Revenue. DO NOT SEND CASH</b>	11	\$

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 on the first business day following the due date and becomes delinquent the first day thereafter.

**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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. I understand that the information reported on this return will be used in the administration and enforcement of the Excise Tax laws, rules, and regulations, and may be disclosed to other parties involved in these reported transactions.

Date (dd/mm/yyyy)	Signature of preparer	Title	Telephone Number
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<b>PAID PREPARER USE ONLY</b>	<i>Print Preparer's Name</i>		<i>Preparer's Signature</i>		<i>Date (mm/dd/yyyy)</i>		<i>Check <input type="checkbox"/> if Self-employed</i>	
	<i>Firm's Name</i> ➤				<i>Firm's FEIN</i> ➤			
	<i>Firm's Address</i> ➤				<i>Telephone</i> ➤			

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.



SPEC CODE



8513

### General Information

Per Act 94 of the 2015 Regular Legislative Session, a tax was levied on consumable nicotine liquid solution or other material containing nicotine at the rate of \$0.05 per milliliter. Consumable nicotine liquid solution is the consumable end product that is depleted as a vapor product is used.

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. Vapor products that contain no nicotine are not subject to the tax. 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 retailer dealer requesting to close their account must designate their return as final by marking the appropriate circle at the top of the return.

Any retailer dealer who purchases a majority of their vapor products tax paid from a registered Louisiana tobacco wholesaler or authorized manufacturer, but occasionally purchases non-tax paid products, may request a casual filer designation by selecting the designated circle on the return.

This return is to be filed for each calendar month and is due by the 20th day of the month following the month being reported. Returns and payments not submitted timely are subject to penalty and interest.

### Instructions

- 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 and enter the result.
- Line 4. Enter the total number of milliliters of consumable vapor products purchased from sources on which the excise tax has already been paid. 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 and enter the result.
- Line 6. Enter the total number of milliliters of consumable vapor product that were returned to manufacturer as unsaleable on which the tax has been paid by the retail dealer completing this return. Any entry on this line must be supported by Schedule 2 (R-5608-S2). Attach a copy of the affidavit from the manufacturer substantiating the amount of the product returned.
- Line 7. Subtract Line 6 from Line 5 and enter the result.
- Line 8. Multiply the amount on Line 7 by \$0.05 and enter the result.
- Line 9. Penalty: If the return is not filed by the 20th of the following month (or 20 days after the reporting period), the dealer is charged a penalty of 5 percent per month not to exceed 25 percent.
- Line 10. Interest is due if the payment of the tax is late. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).
- Line 11. Add Lines 8 through 10. Make payment to Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail the report and payment to the address shown on the face of the return.

If you have a foreign address, enter the city name in the appropriate space. Follow the country's practice for entering the postal code and the name of the province, county, or state. Enter the foreign country name in the appropriate space. Don't abbreviate the country name.

### 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.