

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

Social Security Number _____

Name _____

Address _____

City _____ State _____ ZIP _____

Taxable Period _____

CONSUMER EXCISE TAX RETURN

Mail this return and payment to the address listed above.

Consumer Excise Tax Notice to Taxpayers

Louisiana Alcoholic Beverage and Tobacco Tax laws levy an excise tax on all alcoholic beverages and tobacco products sold or consumed in Louisiana. If you purchased alcohol or tobacco products for personal consumption from out-of-state companies via such means as mail order, catalogs, or the Internet, and were not properly charged Louisiana excise taxes, you are required to file and pay the tax directly to the Department of Revenue. Use the form below to report any taxable purchases made from companies that did not collect Louisiana excise taxes.

Schedule A	A	B	C	D	E	F
Alcoholic Beverages	Beer and Malt Beverages (Ounces)	Liquor (Liters)	Sparkling Wine and Still Wine more than 24% alcohol by volume (Liters)	Still Wine between 14% and 24% alcohol by volume (Liters)	Still Wine not more than 14% alcohol by volume (Liters)	Total
1. Total ounces or liters purchased						
2. Amount subject to tax (Divide Line 1 by 3,968.)						
3. Tax rate	\$10	\$.66	\$.42	\$.06	\$.03	
4. Tax (See instructions.)						
5. Parish/Municipality Tax (Multiply Line 2 by \$1.50.)						
6. Amount due (Add Lines 4 and 5.)						
7. Total alcoholic beverages tax (Add Line 6 of Columns A through E.)						

Schedule B	A	B	C	D	E	F
Tobacco Products	Cigarettes	Cigars (invoiced at \$.12 or less per cigar)	Cigars (invoiced at over \$.12 per cigar)	Smoking Tobacco	Smokeless Tobacco	Total
1. Cigarettes – number of sticks purchased						
2. Invoice price of other tobacco products						
3. Tax rate	\$.018	.08	.20	.33	.20	
4. Tax (Multiply Line 1 or Line 2 by Line 3.)						
5. Total tobacco products tax (Add Line 4 of Columns A through E.)						

Total tax due (Add Schedule A, Line 7F and Schedule B, Line 5F.) \$ _____

Mail this return to P.O. Box 201, Baton Rouge, LA 70821-0201. DO NOT SEND CASH.

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.

Signature _____
Date



Schedule A – Alcoholic Beverages

- Line 1.** Enter the volume of alcoholic beverages purchased. For beverages of low alcoholic content (beer) and malt beverages, the volume should be reported in ounces in Column A. For beverages of high alcoholic content, the volume should be reported in liters in Column B through Column E.
- Line 2.** Convert ounces of beverages reported on Line 1, Column A to 31-gallon barrels by dividing Line 1, Column A by 3,968, the number of ounces in a 31-gallon barrel.
- Line 3.** Tax Rate - Alcoholic Beverages
- Line 4.** Compute the state tax due. Multiply Line 2, Column A by the tax rate shown on Line 3. Multiply Line 1, Column B through Column E by the tax rates shown on Line 3.
- Line 5.** Multiply Line 2, Column A by \$1.50 for the amount of tax due the local jurisdiction.
- Line 6.** Add Lines 4 and 5, Column A, and enter the amounts shown on Line 4, Columns B through E.
- Line 7.** Enter the total of Line 6, Columns A through E.

Definitions:

“**Beverages of low alcoholic content**” means alcoholic beverages containing not more than six percent alcohol by volume.

“**Beverages of high alcoholic content**” means alcoholic beverages containing more than six percent alcohol by volume.

“**Malt beverages**” means beverages obtained by alcoholic fermentation of an infusion or by brewing process or concoction of barley or other grain, malt, sugars and hops in water, including among other things, ale, beer, stout, porter, and the like. Malt beverages are exclusive of all “liquors” whether they be defined as intoxicating or spirituous liquors, or as alcoholic, vinous, or malt liquors, or however otherwise defined as liquors, which are produced by distillation.

Tax Rates

Tax is levied on all beverages of high and low alcohol content handled in Louisiana. Louisiana Revised Statutes 26:341 provides the tax rates for beverages of high alcohol content and malt beverages. The rates for beverages of low alcohol content are provided in R.S. 26:342.

The tax rates applicable to alcoholic beverages are listed below according to classification:

Classification	Tax Rates
Malt beverages and beverages with alcohol content not more than 6% by volume	\$10 per 31-gallon barrel
Liquors	\$.66 per liter
Sparkling wine and still wines with alcohol content more than 24% by volume	\$.42 per liter
Still wine with alcohol content more than 14% but not more than 24% by volume	\$.06 per liter
Still wine with alcohol content not more than 14% by volume	\$.03 per liter

Schedule B – Tobacco Products

- Line 1.** Enter the number of cigarettes purchased in Column A.
- Line 2.** Enter the invoice price of cigars, smoking tobacco and smokeless tobacco in Column B through Column E.
- Line 3.** Tax Rate - Tobacco Products
- Line 4.** Multiply amounts on Line 1 and Line 2 by the tax rates shown on Line 3.
- Line 5.** Enter the total of Line 4, Columns A through E.

Definitions:

“**Cigars**” includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

“**Cigarette**” includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

“**Smoking tobacco**” includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.

“**Smokeless tobacco**” means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

Tax Rates

Tax is levied upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco within the state of Louisiana. The tax on cigarettes is levied ‘per cigarette’ while the tax on cigars, smoking and smokeless tobacco is levied on the manufacturer’s net invoice price. The tax rates applicable to cigarettes and the other tobacco products are listed below according to classification:

Classification	Tax Rates
Cigarettes	\$.018 per cigarette
Cigars invoiced at \$120 or less per 1,000 cigars (\$0.12 or less per cigar)	8% of invoice price
Cigars invoiced at more than \$120 per 1,000 cigars (more than \$0.12 per cigar)	20% of invoice price
Smoking Tobacco	33% of invoice price
Smokeless Tobacco	20% of invoice price

