



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**REFUND APPLICATION FOR  
CIGARETTE TAX STAMPS**

This form should only be used to request a refund for cigarette stamps. A signature is **required** to process the refund. Keep a copy for your records. Submit only one type of request per application.

Distributor name \_\_\_\_\_ License number \_\_\_\_\_  
Physical address \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

**1. DAMAGED STAMPS OR OTHER REFUND REQUEST**

Include the damaged stamps and supporting documentation. If the stamps are not damaged, list the reason for refund request in column 1.

1	2	3	4	5	6	7
Description of how stamps were damaged	Roll number	Beginning number	Ending number	Number of stamps	Tax value per stamp	Gross tax value (column 5 x column 6)
1. Total value of damaged stamps (total of column 7)						
2. Purchase discount (multiply line 1 by 4.25%)						
3. Total refund request (subtract line 2 from line 1)						

**2. UNSELLABLE CIGARETTES RETURNED TO MANUFACTURER**

Distributors must include a manufacturer's returned goods affidavit and credit memorandum.

1	2	3	4	5	6
Date shipped	Manufacturer	Brand name	Packs of 20s at .57 each	Packs of 25s at .7125 each	Total (column 4 + column 5)
1. Total value of unsellable cigarettes (total of column 6)					
2. Purchase discount (multiply line 1 by 4.25%)					
3. Total refund request (subtract line 2 from line 1)					

**OFFICE USE ONLY** Audited by \_\_\_\_\_ Date \_\_\_\_\_ Approved by \_\_\_\_\_ Date \_\_\_\_\_

**3. BAD DEBT**

A debt does not become eligible for a cigarette stamp tax refund until it is first eligible as a business Income Tax deduction. If a bad debt results in legal action (magistrate's court) or involves the local police or sheriff, attach any related documentation.

1	2	3	4	5	6	7	8	9	10	11	12
Business name and address where cigarettes were sold	Sale date	Delivery date	Conditions of sale	First attempted collection date and method	Second attempted collection date and method	Roll number	Beginning number	Ending number	Number of stamps	Tax value per stamp	Total value of stamps <small>(column 10 x column 11)</small>
										1. Total value of bad debt cigarettes (total of column 12)	
										2. Purchase discount (multiply line 1 by 4.25%)	
										3. Total refund request (subtract line 2 from line 1)	

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Email

\_\_\_\_\_  
Daytime phone number

Questions? We're here to help. Contact this office at [TobaccoTax@dor.sc.gov](mailto:TobaccoTax@dor.sc.gov).

**Mail to:** SCDOR, PO Box 125, Columbia, SC 29214-0870