



Liquor by the Drink Excise Tax Report | L-2172

Revised 5/6/2022

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Liquor by the Drink Excise Tax Report electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal.

Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect beginning with the June 2022 filing period.

This document provides general information about the Liquor by the Drink Excise Tax Report.

WHO NEEDS TO FILE

- Businesses possessing either a Business Liquor by the Drink License or a Non Profit Liquor by the Drink License

WHEN TO FILE

- **Due date:** The Liquor by the Drink Excise Tax Report and payment are due by the 20th day of the following month following each period. (For example, your June return is due by July 20).
- You must file the Liquor by the Drink Excise Tax Report for each filing period even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Gross proceeds from the sales of alcoholic liquor by the drink

DEFINITIONS

- **Liquor by the Drink (LBD) Excise Tax** is imposed on the gross proceeds of alcoholic liquor sales to a customer for on-premises consumption by a licensed liquor retailer.

TAX RATE

- 5% of the gross proceeds of alcoholic liquor by the drink sales for on-premises consumption.

QUESTIONS? WE'RE HERE TO HELP

- LiquorbytheDrinkTax@dor.sc.gov
- [Sign up](#) to receive Alcohol Beverage Licensing emails.
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Liquor by the Drink Excise Tax at dor.sc.gov/tax/liquor-by-the-drink . Learn more about Alcohol Beverage Licensing at dor.sc.gov/tax/abl.