



Liquor Wholesalers Monthly Report | L-101

Revised 11/13/2020

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Liquor Wholesalers Monthly 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 January 2020 filing period.

This document provides general information about the Liquor Wholesalers Monthly Report.

WHO NEEDS TO FILE

- Liquor wholesalers

WHEN TO FILE

- **Due date:** The Liquor Wholesalers Monthly Report is due by the 20th day of the month following each filing period. (For example, your January return is due by February 20.)
- **Frequency:** You must file your Liquor Wholesalers Monthly Report monthly.
- You must file a Liquor Wholesalers Monthly 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)
- The unit type, quantity, volume, and number of cases of liquor received and dispersed for the period, including the units:
 - Returned from retailers
 - Destroyed/damaged (credit memos must be attached)
 - Returned to manufacturers
 - Shipped shortage
 - Sold to the United States military
 - Purchased and received tax-paid from licensed in-state wholesalers
 - Inventory at the end of the filing period
- Corresponding statements (including invoices, bills of lading, and/or credit memos) if you are reporting sales/credits for the month.

SPECIAL INSTRUCTIONS

- Taxpayers who file their Liquor Wholesalers Monthly Report and pay their tax due on time receive a 1% discount on their tax due.

DEFINITIONS

- **Liquor Wholesaler:** Any person who makes the first sale of liquor within South Carolina or who sells or distributes any quantity of liquor for resale.

TAX RATES

The liquor excise tax is \$.71825 per liter.

QUESTIONS? WE'RE HERE TO HELP

- AlcoholicLiquorTax@dor.sc.gov
- 803-896-1970
- [Sign up](#) to receive Alcohol Beverage Licensing emails.
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Beer Taxes at dor.sc.gov/tax/liquor and more about Alcohol Beverage Licensing at dor.sc.gov/tax/abl.