

LIQUOR WHOLESALERS MONTHLY REPORT GENERAL INSTRUCTIONS FOR L-101

Filing Requirements

Every licensed wholesaler or person doing business within this State and engaging in the business of selling alcoholic liquors is required to make a report of all alcoholic liquors offered for sale within this State and pay license tax and excise tax due no later than the twentieth of the month following the sale of the alcoholic liquors.

In addition to any and all other taxes or licenses, there is imposed an additional tax which is levied and collected on all alcoholic liquors offered for sale in the State.

When to File

This return is due on the 1st day of the month following the period covered by the return and becomes delinquent on the 21st day of the month following the period covered.

On or before the 20th day, taxpayers must send to the Department of Revenue a statement showing the number of cases sold together with any other information the Department requires. Payment of the tax is due at the same time the report is filed. A return is considered filed on time if it is mailed and postmarked on or before the date it is required by law to be filed.

Electronic Payment Option

Electronic Funds Transfer System (EFT): The EFT Program offers two options of payment. These options are offered through the Automated Clearing House (ACH) system to electronically transfer tax payments. The ACH system is a nationwide network designed for this purpose and is the preferred transaction method for many financial institutions and corporations. The clearing facilities, delivery methods, and settlement services operated by the Federal Reserve System are utilized within this network in order to maintain security and increase the efficiency of transactions.

If you have additional questions or would like further information regarding electronic payment options, please feel free to call the SC Department of Revenue at 800-476-0311 or in the Columbia area dial 803-896-1715. We may also be reached by fax at 803-896-1779.

Timely Payment Discount

The Department will allow a discount of 1% on the amount of the taxes reported on wholesalers monthly report if a return is filed and the taxes due on the return are paid in full on or before the final due date.

Note: Discounts are not allowed to exceed \$40,000.00 per taxpayer during any one South Carolina state fiscal year, which covers payments made from July 1st through June 30th.

Instructions for Signing

This form must be signed by the owner, partner or an authorized officer of the corporation.

Make check or money order payable to: SC Department of Revenue

Instructions for Mailing

The taxpayer should retain a copy of this form for their records. Mail the original copy to the SC Department of Revenue at the address shown below.

South Carolina Department of Revenue
Miscellaneous Tax Section
Columbia SC 29214-0141

If you have any questions or need assistance in completing this form, call (803) 896-1970 or send an e-mail to: alcoholtax@sctax.org.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

COMPLETING SCHEDULE A INSTRUCTIONS FOR L-101

Please read the instructions before completing your return.

Acquisition and Disposition of Alcoholic Liquors

Complete Schedule A for Alcoholic liquors of one half (1/2) pint or larger or liter category.

Columns 1 through 7: For each column, enter the total number of cases for that particular case size category. If the case size is not listed, enter the size and total number of cases under Column 2. Column 7 is used to record the grand total of all cases reported on a particular line.

Standard Case of Alcoholic Liquors Defined

"A standard case of alcoholic liquors" is a package or case containing not more than three gallons and not less than two and four-tenths gallons and any package or case containing more than three gallons or less than two and four-tenths gallons shall be taxed proportionately, based on the total tax per standard case as levied in this article for each three gallons. Provided, that for alcoholic liquors offered for sale in metric size containers "a standard case of alcoholic liquors" is a package or case containing not more than twelve liters and not less than nine liters and any package or case containing more than twelve liters or less than nine liters shall be taxed proportionately, based on the total tax per standard case as levied in this article for each twelve liters.

LINE 1 - STOCK ON HAND FIRST OF MONTH

For each column, enter the total number of cases for that particular size case that is located in stock on the first of month in **(a) warehouse** and in **(b) U.S. Customs**.

LINE 2 - ADD STOCK RECEIVED DURING MONTH

For each column, enter the total number of cases for that particular size case received during the month from **(a) manufacturers**, **(b) wholesalers** and **(c) returns from retailers**.

LINE 3 - TOTAL TO ACCOUNT FOR:

LINE 4 - STOCK ON HAND LAST MONTH

For each column, enter the Stock on hand last Month for the **(a) warehouse** and **(b) in U.S. Customs (attach Customs report)**.

LINE 5 - RETURNS TO MANUFACTURERS

For each column, enter the total number of cases for that particular size case that is a result of returns to manufacturers (attach L-AL-105-CM).

LINE 6 - BREAKAGE

For each column, enter the amount of breakage (attach L-AL-105-CM).

LINE 7 - TRANSFERS TO WHOLESALERS

For each column, enter the amount of transfers to wholesalers. A listing of transfers to wholesalers should be provided in the bottom right corner of page 3 (attach invoices).

LINE 8 - SALES FOR MONTH

For each column, enter the amount of sales for the month to **(a) Retailers** and **(b) U.S. Government** (attach L-AL-104) for the columns labeled for that particular case size.

LINE 9 - TOTAL SALES FOR MONTH

Add Lines 8(a) and 8(b). For each column, enter the total cases sold for the month on line 9 for the columns labeled for that particular case size.

TOTAL: LINES 4, 5, 6, 7 AND 8

For each column, provide the results of computation from lines 4, 5, 6, 7, and 8 for the column labeled for that particular case size. Enter results on the line after the total sales for month. (Note: This total should agree with the total on Line 3 for that particular case size.)

COMPUTATION OF TAXES

LINE 10 - LICENSE EXCISE TAX DUE

For each column that meets at Line 10(a), enter the number of cases for that particular case size here on Line 10(a) (from Line 8(a)). Multiply the number of cases reported on Line 10(a) for each particular column by the excise tax rate per case (10 (b)) that corresponds with the columns case size. Enter the results on Line 10 (c) for the particular column.

LINE 11 - RETAILERS \$2.99 CASE TAX

For each column that meets at Line 11 (a), enter the number of cases for that particular case size here on Line 11(a) (from Line 8(a)). Multiply the number of cases reported on Line 11(a) for each particular column by the \$2.99 case tax rate per case that corresponds with the columns case size. Enter the results on Line 11(c) for the particular column.

LINE 12 - WHOLESALERS \$1.81 CASE TAX

For each column that meets at Line 12(a), enter the number of cases for that particular case size here on Line 12(a) (from Line 9). Multiply the number of cases reported on Line 12(a) for each particular column by the \$1.81 case tax rate per case that corresponds with columns case size. Enter the results on Line 12(c) for the particular column.

LINE 13 - ADDITIONAL \$0.56 CASE TAX

For each column that meets at Line 13(a), enter the number of cases for that particular case size here on Line 13(a) (from Line 9). Multiply the number of cases reported on Line 13(a) for each particular column by the \$0.56 case tax rate per case that corresponds with columns case size. Enter the results on Line 13(c) for the particular column.

COMPLETING SCHEDULE A-1 INSTRUCTIONS FOR L-101

Report Quantities in Cases

Complete Schedule A-1 for Alcoholic liquors of two ounces (2 oz.) or less or liter category.

Columns 8 through 14: For each column, enter the total number of cases for that particular case size category. If the case size is not listed, enter the case size and total number of cases under Column 8. Column 14 is used to record the grand total of all cases reported on a particular line.

LINE 1 - STOCK ON HAND FIRST OF MONTH

For each column, enter the total number of cases that is located in stock on the first of month in **(a) warehouse** and in **(b) U.S. Customs** for that particular size case.

LINE 2 - ADD STOCK RECEIVED DURING MONTH

For each column, enter the total number of cases for that particular size case that is received during the month from **(a) manufacturers, (b) wholesalers** and **(c) returns from retailers**.

LINE 3 - TOTAL TO ACCOUNT FOR:

For each column provide the sum of the total cases for the columns labeled for that particular case size and enter the amount on Line 3 for that particular column.

LINE 4 - STOCK ON HAND LAST MONTH

For each column, enter the Stock on hand last Month for the **(a) warehouse** and **(b) in U.S. Customs (attach Customs report)**.

LINE 5 - RETURNS TO MANUFACTURERS

For each column, enter the total number of cases for that particular size case that is a result of returns to manufacturers (attach L-AL-105-CM).

LINE 6 - BREAKAGE

For each column, enter the amount of breakage (attach L-AL-105-CM).

LINE 7 - TRANSFERS TO WHOLESALERS

For each column, enter the amount of transfers to wholesalers. A listing of transfers to wholesalers should be provided in the bottom right corner of page 3 (attach invoices).

LINE 8 - SALES FOR MONTH

(a) Sales to retailers: For each column, enter the amount of sales for the month to retailers for that particular column.

(b) Sales to US Government: For each column, enter the amount of sales for the month to the U.S. Government for that particular column.

(c) Convert Cases to Bottles: For each column, convert sales for the month to retailers (as shown on line 8(a)) to the number of bottles for that particular column.

(d) Convert Cases to Bottles: For each column, convert sales for the month to retailers (as shown on line 8(a)) and sales to U.S. Government (as shown on line 8(b)) to number of bottles for that particular column.

LINE 9 - TOTAL

For each column, enter the sum total of Lines 4(a), (b), 5, 6, 7, 8(a) and (b) on line 9 for that particular case size.

COMPUTATION OF TAXES

LINE 10 - TOTAL BOTTLES LINE

For each column, enter the total bottles for that particular size bottle from on Line 8(c).

LINE 11 - CONVERT TO STANDARD CASES

For each column, enter the results from dividing the total bottles shown on line 10 by 240 for each particular column.

LINE 12 - NUMBER OF STANDARD CASES

For each column, enter the number of standard cases derived from computation performed on Line 11.

LINE 13 - TOTAL BOTTLES (LINE 8d)

For each column, enter the total sales for the month to retailers and the U.S. Government as reported on Line 8(d) in bottles for each particular column.

LINE 14 - CONVERT TO STANDARD CASES (LINE 13 ÷ 240)

For each column, divide the total bottles shown on line 13 by 240 to change total bottles to standard cases for each particular column.

LINE 15 - NUMBER OF STANDARD CASES

For each column, enter the number of standard cases derived from calculations performed on Line 14 for each particular column.

LINE 16 - LICENSE EXCISE TAX DUE

Multiply the grand total of the number of bottles to retailers for the month (Line 10, Col. 14) by the \$.0359 license excise tax rate and enter the total license excise tax due here.

LINE 17 - RETAILERS \$2.99 CASE TAX

Multiply the grand total of the number of standard cases (reported on Line 12, Column 14) by the \$2.99 retailers case tax rate and enter the total retailers tax due here.

LINE 18 - WHOLESALER \$1.81 CASE TAX

Multiply the grand total of the number of standard cases (reported on Line 15, Column 14) by the \$1.81 wholesaler's case tax rate and enter the total wholesalers case tax due here.

LINE 19 - ADDITIONAL \$0.56 CASE TAX

Multiply the grand total of the number of standard cases (reported on Line 15, Column 14) by the \$0.56 additional case tax rate and enter the total additional case tax due here.

TRANSFERS TO OTHER WHOLESALERS (ALL SALES)

This section is used by wholesalers to list all transfers to other wholesalers of all sizes.

COMPLETING FRONT OF L-101 INSTRUCTIONS FOR L-101

Excise Tax:

LINE 1 - LICENSE EXCISE TAX

Enter the license tax amount reported on Schedule A, Line 10(c) of Column 7 here.

LINE 2 - LICENSE EXCISE TAX

Enter the license tax amount reported on Schedule A-1, Line 16 here.

LINE 3 - DISCOUNT

Add Lines 1 and 2 and multiply the total by 1%. Enter the results here.

LINE 4 - ADJUSTMENTS

Enter the total amount of credits supported by credit memos here.

LINE 5 - TOTAL LICENSE EXCISE TAX

Subtract the total of lines 3 and 4 from the total of lines 1 and 2 and enter the total license excise tax amount due here.

Case Tax:

LINE 6 - RETAILERS \$2.99 CASE TAX

Enter the case tax amount reported on Schedule A, Line 11(c) of Column 7 here.

LINE 7 - RETAILERS \$2.99 CASE TAX

Enter the license tax amount reported on Schedule A-1, Line 17 of Column 17 here.

LINE 8 - DISCOUNT

Multiply the total of Lines 6 and 7 by 1% and enter the results here.

LINE 9 - ADJUSTMENTS

Enter the total amount of credits supported by credit memos here.

LINE 10 - TOTAL RETAILERS \$2.99 CASE TAX

Subtract the total of lines 8 and 9 from the total of lines 6 and 7 and enter the total retailers case tax amount here.

LINE 11 - WHOLESALERS \$1.81 CASE TAX

Enter the wholesalers case tax amount reported on Schedule A, Line 12(c) of Column 7.

LINE 12 - WHOLESALERS \$1.81 CASE TAX

Enter the wholesalers case tax amount reported on Schedule A-1, Line 18.

LINE 13 - DISCOUNTS

Multiply the total of Lines 11 and 12 by 1% and enter the results here.

LINE 14 - ADJUSTMENTS

Enter the total amount of credits supported by credit memos here.

LINE 15 - TOTAL WHOLESALERS \$1.81 CASE TAX

Subtract the total of lines 13 and 14 from the total of lines 11 and 12 and enter the total wholesalers case tax amount due here.

LINE 16 - ADDITIONAL \$0.56 CASE TAX

Enter the additional case tax amount reported on Schedule A, Line 13(c) of Column 7.

LINE 17 - ADDITIONAL \$0.56 CASE TAX

Enter the additional case tax amount reported on Schedule A-1, Line 19.

LINE 18 - DISCOUNT

Multiply the total of Lines 16 and 17 by 1% and enter the results here.

LINE 19 - ADJUSTMENTS

Enter the total amount of credits supported by credit memos here.

LINE 20 - TOTAL ADDITIONAL \$0.56 CASE TAX

Subtract the total of lines 18 and 19 from the total of lines 16 and 17 and enter the total wholesalers' case tax amount here.

LINE 21 - SUBTOTAL OF EXCISE TAX AND CASE TAX DUE

Add the amounts shown lines 5, 10, 15 and 20 together and enter the results here.

LINE 22 - ADD 9% SURCHARGE

Multiply the amount shown on Line 21 (subtotal of excise tax & case tax due) by the 9% surcharge rate and enter the results here.

LINE 23 - ADJUSTMENTS

Enter the total amount of credits that are supported by credit memos here.

LINE 24 - 9% SURTAX

Subtract the adjustments reported on line 23 from the 9% surtax (shown on Line 22) and enter the results here.

LINE 25 - TOTAL EXCISE TAX, CASE TAX, SURTAX DUE

Add the amounts shown on Lines 5, 10, 15, 20 and 24 and enter the results here.