



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
LIQUOR WHOLESALERS MONTHLY REPORT
 Mail to: South Carolina Department of Revenue,
 Miscellaneous Tax Section, Columbia, SC 29214-0141

L-101
 (Rev. 8/2/13)
 4001

Note: Affidavit must be completed on back of form.

NAME AND ADDRESS	SID: _____	Office Use Only
		File Number
		FEIN
		Period Ended

EXCISE TAX

- 1) License Excise Tax (Schedule A, Line 10(c) - Col. 7) \$ _____
- 2) License **Excise Tax** (Schedule A-1, Line 16) \$ _____
- 3) Less 1% Discount < \$ _____ >
- 4) Adjustment (Credit Memo, Attach copy) < \$ _____ >
- 5) Total License Excise Tax ▶ \$ _____

14-1001

CASE TAX

- 6) Retailers \$2.99 Case Tax (Schedule A, Line 11c, Col. 7) \$ _____
- 7) Retailers \$2.99 Case Tax (Schedule A-1, Line 17) \$ _____
- 8) Less 1% Discount < \$ _____ >
- 9) Adjustment (Credit Memo, Attach copy) < \$ _____ >
- 10) Total Retailers \$2.99 Case Tax ▶ \$ _____

14-1004

- 11) Wholesalers \$1.81 Case Tax (Schedule A, Line 12c, Col. 7) \$ _____
- 12) Wholesalers \$1.81 Case Tax (Schedule A-1, Line 18) \$ _____
- 13) Less 1% Discount < \$ _____ >
- 14) Adjustment (Credit Memo, Attach copy) < \$ _____ >
- 15) Total Wholesalers \$1.81 Case Tax ▶ \$ _____

14-1003

- 16) Additional \$.56 Case Tax (Schedule A, Line 13c, Col. 7) \$ _____
- 17) Additional \$.56 Case Tax (Schedule A-1, Line 19) \$ _____
- 18) Less 1% Discount < \$ _____ >
- 19) Adjustment (Credit Memo, Attach copy) < \$ _____ >
- 20) Total Additional \$.56 Case Tax ▶ \$ _____

14-1005

- 21) Subtotal of Excise Tax & Case Tax Due (Total of Lines 5, 10, 15, and 20) \$ _____
- 22) Add 9% Surtax (9% of Line 21) \$ _____
- 23) Adjustments (Credit Memo, Attach copy) < \$ _____ >
- 24) Total 9% Surtax ▶ \$ _____

14-1007

25) **TOTAL EXCISE TAX, CASE TAX, SURTAX DUE** \$ _____

(Check if payment by EFT)



Method of Computation for South Carolina Tax - The rate of License Excise Tax on Alcoholic Liquors is \$.71825 per Liter.

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed an aggregate of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. Interest will be compounded daily.

This return is due on the 1st day of the month following the period covered by the return and becomes delinquent after the 20th day of the month following the period covered.

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

Mail to: South Carolina Department of Revenue, Miscellaneous Tax Section, Columbia, SC 29214-0141

For questions regarding this form, call (803) 896-1970.

AFFIDAVIT

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete. To willfully furnish a false or fraudulent statement to the Department of Revenue is a crime.

Signature	Title	Internet/Email Address
Name (Print)	Date	Daytime Phone Number

