



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

L-1020
(Rev. 9/3/19)
4099

This form should only be used to request a refund for cigarette stamps. 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 other, list reason for 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) | | | | | |

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.

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 us at TobaccoTax@dor.sc.gov or 803-896-1970.

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