



Out of State Wine Shipper Tax Report | L-2166

Revised 9/25/2020

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Out of State Wine Shipper 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 December 2020 filing period.

This document provides general information about the Out of State Wine Shipper Tax Report.

WHO NEEDS TO FILE

- Out of state wine shippers who ship directly to South Carolina residents

WHEN TO FILE

- **Due date:** The Out of State Wine Shipper Tax Report is due by January 20 of year following the filing period. (For example, your 2020 return is due by January 20, 2021.)
- **Frequency:** You must file your Out of State Wine Shipper Tax Report annually.
- You must file an Out of State Wine Shipper 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)
- A list of all wine shipped directly to South Carolina residents for the period, including the:
 - Date of Shipment
 - Invoice Number
 - Customer Name and Address
 - Brand Name
 - Number of Bottles Shipped
 - Bottle Size (Volume in Liters)
 - Price per Bottle
 - Total Liters of Wine Shipped to SC Residents

DEFINITIONS

- **Out of State Wine Shipper Tax:** This tax is imposed on any person who imports wine directly to South Carolina Residents, for which the tax imposed by has not been paid, for use or consumption within South Carolina.

TAX RATE

- \$0.2535 per liter Out of State Wine Shippers Excise Tax
- \$0.0507 per liter Additional Tax

QUESTIONS? WE'RE HERE TO HELP

- WineTax@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 Wine Taxes at dor.sc.gov/tax/wine and more about Alcohol Beverage Licensing at dor.sc.gov/tax/abl.