

General Information and Instructions for Monthly Brewpubs Report (Form L-2169)

Filing Requirements:

Every brewpub, such as a tavern, public house, restaurant, or hotel which produces on the permitted premises a maximum of two thousand barrels a year of beer for sales on the premises is required to make a report of total beer produced on the permitted premises within this State and be taxed at the rate of \$.77 per gallon on beer produced.

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 21th day of the month following the period covered.

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.

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
Brewpubs Report
Columbia SC 29214-0137

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

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.

Computing Amount Due on Report:

Line 1, Total Gallons of Beer Produced: Enter total number of gallons of beer produced on the permitted premises (report in whole gallons only).

Line 2, Computation of Beer Tax: Multiply the number of gallons of beer reported on Line 1 by \$.77.

Line 3, Penalty and Interest: Enter the total penalty from calculations below or visit our website: www.sctax.org > P & I Calculator.

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from line 2 on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) in the aggregate.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due (the total of line 2 on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) in the aggregate. The penalty for failure to file and pay must be combined and entered as a total on line 3.

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

Line 4, Total Beer Tax, Penalty and Interest Due: Enter the combined total of Lines 2 and 3.

If your tax payments are transmitted electronically, your return and your payment must be submitted on or before the day of the due date.