



**LIQUOR BY THE DRINK EXCISE TAX REPORT**

Mail to: SC Department of Revenue, Miscellaneous Tax Section, Columbia, SC 29214-0137.

**IMPORTANT** - This report is to be filed within 20 days from close of each month.

**This form MUST be completed in black ink only.**

NAME AND ADDRESS

SID NO.

**Office Use Only**

FILE NUMBER

FEIN/SSN

PERIOD ENDED

LOCATION ADDRESS

1.	Gross proceeds from sales of alcoholic liquor by the drink .....	1.	▶	_____ .
2.	Excise Tax due, (Multiply Line 1 by 5%) .....	2.	▶	_____ .
3.	Penalty _____ Interest _____ .....	3.	▶	_____ .
4.	<b>Total Excise Tax Due</b> (Add lines 2 and 3) .....	4.	▶	_____ .
	(Check if payment is by EFT) <input type="checkbox"/>			14-1009

For questions regarding this form, call (803) 896-1970 or email [LiquorbytheDrinkTax@sctax.org](mailto:LiquorbytheDrinkTax@sctax.org).

*I hereby certify that the information contained in this report has been examined by me and to the best of my knowledge is correct and complete.*

Name (Print)	Title	Internet/E-mail Address
Signature	Date	Daytime Phone Number

## Instructions for Form L-2172

**Method of Computation for South Carolina Tax Liquor by the Drink Excise Tax** - The rate of License Excise Tax on Alcoholic Liquor by the drink is five percent of gross proceeds.

### **Line - 1 Gross Proceeds from Sales of Alcoholic Liquor by the Drink:**

Gross proceeds of sales is the total amount proceeding or accruing from the retail sales of a business. This excise tax is considered to be imposed pursuant to Chapter 36, Title 12. For purposes of this subsection, 'gross proceeds of sales' has the meaning as provided in Section 12-36-90, except that the sales tax imposed under Chapter 36, Title 12 is not included in 'gross proceeds of sales'.

**Code Section 12-36-90 reads in part:** Gross proceeds of sales, or any similar term, means the value proceeding or accruing from the sales, lease or rental of tangible personal property. Visit [www.sctax.org](http://www.sctax.org) for the complete definition.

**Line - 2 Excise Tax Due:** Multiply line 1 x 5% (.05).

**Line - 3 Penalty and Interest:** Enter the total Penalty and interest, from calculations below or visit our website: [www.sctax.org](http://www.sctax.org)  
**Electronic Services**

**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 Excise Tax Due.** Enter the total of line 2 and 3.

### **OTHER PENALTIES MAY APPLY.**

#### **Additional Penalties - Pursuant to Code Section 12-33-245 (D)**

In addition to all other penalties that may be imposed for violations arising pursuant to subsection (A) of this section, a failure to report and remit the full amount of the excise tax imposed pursuant to subsection (A) on the gross proceeds of the sale of each drink of alcoholic liquor sold for consumption in the establishment subjects the licensee to the following penalties:

- (1) for a first violation, a civil penalty of one thousand dollars;
- (2) for a second violation, a civil penalty of one thousand dollars and an automatic suspension for thirty days of the license allowing such sales; and
- (3) for a third or subsequent violation, a civil penalty of five thousand dollars and a revocation of the license.

### **GENERAL INSTRUCTIONS:**

This return is due on the 20th 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.

**No credits should be taken on this form.**

If your business closes or ceases to sell liquor by the drink, please contact the **SC Department of Revenue, ABL Section, Columbia, SC 29214-0908.**

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

### **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.