



Beer Wholesalers Monthly Report | L-600

Revised 3/4/2020

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Beer Wholesalers Monthly 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 January 2020 filing period.

This document provides general information about the Beer Wholesalers Monthly Report.

WHO NEEDS TO FILE

- Beer wholesalers

WHEN TO FILE

- **Due date:** The Beer Wholesalers Monthly Report is due by the 20th day of the month following each filing period. (For example, your January return is due by February 20.)
- **Frequency:** You must file your Beer Wholesalers Monthly Report monthly.
- You must file a Beer Wholesalers Monthly 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)
- The unit type, quantity, volume, and number of cases of beer received and dispersed for the period, including the units:
 - Returned from retailers
 - Destroyed/damaged (credit memos must be attached)
 - Returned to manufacturers
 - Shipped shortage
 - Sold to the United States military
 - Purchased and received tax-paid from licensed in-state wholesalers
 - Inventory at the end of the filing period
- Corresponding statements (including invoices, bills of lading, and/or credit memos) if you are reporting sales/credits for the month.

SPECIAL INSTRUCTIONS

- Taxpayers who file their Beer Wholesalers Monthly Report and pay their tax due on time receive a 2% discount on their tax due.

DEFINITIONS

- **Beer Wholesaler:** Any person who makes the first sale of beer within South Carolina or who sells or distributes any quantity of beer for resale.

TAX RATES

Each case size is formatted as the number of bottles contained in each case/the amount of beer contained in each bottle. (For example, **24/7oz.** indicates the case contains **24** bottles, and each bottle contains **7 ounces** of beer.)

- \$0.864 per 12/12oz. case
- \$1.728 per 21/12oz. case
- \$2.016 per 24/14oz. case
- \$2.304 per 12/32oz. case
- \$11.904 per ½ keg
- \$1.008 per 24/7oz. case
- \$2.016 per 48/7oz. case
- \$2.304 per 24/16oz. case
- \$5.952 per ¼ keg
- \$0.006 per oz. for cases and kegs not listed

QUESTIONS? WE'RE HERE TO HELP

- BeerTax@dor.sc.gov
- 803-896-1970
- [Sign up](#) to receive Alcoholic Beverage Licensing emails.
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Beer Taxes at dor.sc.gov/tax/beer and more about Alcoholic Beverage Licensing at dor.sc.gov/tax/abl.