



BEER WHOLESALERS MONTHLY REPORT

Mail to: SC Department of Revenue, Beer Tax Return, 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.

For Office Use Only

File Number

FEIN

Period Ended

- 1. Total Tax Due (Line 34, Page 2) ▶ \$ _____ .
- 2. Less: 2% Discount (If timely filed, see above.) _____ .
- 3. Total Net Tax Due (Line 1 less Line 2) ▶ \$ _____ .
- 4. Adjustments (Audit Payments, Credits, etc.) _____

- 5. Net Amount Due (Line 3 less Line 4) ▶ \$ _____ .
- 6. Penalty ▶ \$ _____ .
- 7. Interest ▶ \$ _____ .
- 8. TOTAL TAX, PENALTY AND INTEREST DUE (Total of lines 5, 6 and 7.)
Enter here and pay this amount with report. (Check if payment is by EFT) ▶ \$ _____ .

14-1202

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed an aggregate of twenty-percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition interest will be compounded daily.

For questions regarding this form, call (803) 896-1970 or email at beertax@sctax.org.

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

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

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

				24/7 oz.	48/7 oz.	12/12 oz.	24/12 oz.	24/14 oz.
Invoice Date	Invoice Number	Date Received	Purchased and Received From					
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	TOTALS - To line 24 (Page 2, For L-600)							
				CALCULATION OF BEER SOLD OR DISPOSED OF DURING MONTH				
				24/7 oz.	48/7 oz.	12/12 oz.	24/12 oz.	24/14 oz.
23	Beginning Inventory							
24	Add: Purchases received during month (From Line 22 Above)							
	Add: Returns from Retailers (include invoices)							
25	TOTAL - (Add Lines 23 and 24)							
26	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-600-CM)							
	Less: B. Returns to Manufacturer (Attach L-600-CM)							
	Less: C. Shipped Shortage (Attach L-600-CM)							
27	Less: Military Sales (Attach Affidavit)							
28	Less: Received Tax Paid from In-state Licensed Wholesaler							
29	TOTAL - (Line 25 less lines 26A, B, and C,27, and 28)							
30	Ending Inventory							
31	Total Taxable Cases Sold - (Lines 29 less line 30)							
32	Excise Tax Rate per Case * *			\$ 1.008	\$ 2.016	\$.864	\$ 1.728	\$ 2.016
33	Excise Tax Due (Line 31 multiplied by Line 32)			\$	\$	\$	\$	\$
34	Total Excise Tax Due (Transfer Total Excise Tax Due to Line 1, Page 1 of Report)			\$				

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

Invoice Date	Invoice Number	Date Received	Purchased and Received From	24/16 oz.	12/32 oz.			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	TOTALS - To line 24 (Page 3, For L-600)							
				CALCULATION OF BEER SOLD OR DISPOSED OF DURING MONTH				
				24/16 oz.	12/32 oz.			
23	Beginning Inventory							
24	Add: Purchases received during month (From Line 22 Above)							
	Add: Returns from Retailers (include invoices)							
25	TOTAL - (Add Lines 23 and 24)							
26	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-600-CM)							
	Less: B. Returns to Manufacturer (Attach L-600-CM)							
	Less: C. Shipped Shortage (Attach L-600-CM)							
27	Less: Military Sales (Attach Affidavit)							
28	Less: Received Tax Paid from In-state Licensed Wholesaler							
29	TOTAL - (Line 25 less lines 26A, B, and C,27, and 28)							
30	Ending Inventory							
31	Total Taxable Cases Sold - (Lines 29 less line 30)							
32	Excise Tax Rate per Case **			\$2.304	\$2.304			
33	Excise Tax Due (Line 31 multiplied by Line 32)			\$	\$	\$	\$	\$

** The rate of tax on beer in containers not listed above is six tenth of one cent per ounce, or fractional quantity thereof.

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

				KEG BEER					
Invoice Date	Invoice Number	Date Received	Purchased and Received From				1/4 Keg.	1/2 Keg.	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
TOTALS - To line 24 (Page 4, For L-600)									
							KEG BEER		
							1/4 Keg.	1/2 Keg.	
23	Beginning Inventory								
24	Add: Purchases received during month (From Line 22 Above)								
	Add: Returns from Retailers (include invoices)								
25	TOTAL - (Add Lines 23 and 24)								
26	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-600-CM)								
	Less: B. Returns to Manufacturer (Attach L-600-CM)								
	Less: C. Shipped Shortage (Attach L-600-CM)								
27	Less: Military Sales (Attach Affidavit)								
28	Less: Received Tax Paid from In-state Licensed Wholesaler								
29	TOTAL - (Line 25 less lines 26A, B, and C,27, and 28)								
30	Ending Inventory								
31	Total Taxable Cases Sold - (Lines 29 less line 30)								
32	Excise Tax Rate per Case **			\$	\$	\$	\$5.952	\$11.904	\$
33	Excise Tax Due (Line 31 multiplied by Line 32)			\$	\$	\$	\$	\$	\$

** The rate of tax on beer in containers not listed above is six tenth of one cent per ounce, or fractional quantity thereof.