



## Wine Wholesalers Monthly Report | L-601

Revised 3/20/2020

File online at [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov)

Taxpayers are required to file and pay their Wine Wholesalers Monthly Report electronically. File and pay on [MyDORWAY.dor.sc.gov](https://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 Wine Wholesalers Monthly Report.

### WHO NEEDS TO FILE

- Wine wholesalers

### WHEN TO FILE

- **Due date:** The Wine Wholesalers Monthly Report is due by the 20<sup>th</sup> day of the month following each filing period. (For example, your January return is due by February 20.)
- **Frequency:** You must file your wine Wholesalers Monthly Report monthly.
- You must file a Wine 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 wine 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 Wine Wholesalers Monthly Report and pay their tax due on time receive a 2% discount on their tax due.

### DEFINITIONS

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

## TAX RATE

The tax rate for wine wholesalers is \$.90 per gallon or \$.2535 per liter.

## QUESTIONS? WE'RE HERE TO HELP

- [WineTax@dor.sc.gov](mailto: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](https://dor.sc.gov/MyDORWAY).

Learn more about Wine Taxes at [dor.sc.gov/tax/wine](https://dor.sc.gov/tax/wine) and more about Alcohol Beverage Licensing at [dor.sc.gov/tax/abl](https://dor.sc.gov/tax/abl).