



ELECTRIC POWER EXCISE TAX RETURN

Mail to: SC Department of Revenue, Electric Power, Columbia, SC 29214-0132.

L-814A
(Rev. 3/11/10)
4059

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

SID NO.

For Office Use Only

File Number

FEIN/SSN

Period Ended

Name of individual in charge of Electric Power Tax Records

This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of previous month.

TAX COMPUTATION

KWH

A. TOTAL SALES (within State of SC)			
Less: (1) Sales for resale of an electric cooperative to a customer whose sales are taxed under Sec. 12-23-10(2) of the 1976 SC Code of Laws, as amended. (Schedule A)		KWH	
(2) Tax Paid power purchases. (Schedule B)			
B. TOTAL SALES Less (1) & (2) (Disregard Lines C, D, E, & F if the amount shown on this line is zero or less than zero)			
C. DEDUCT: Adjustment for Electric Power furnished Industrial Customers. (12-23-20 (8) 1976 SC Code of Laws, as amended.) (Regulation No.)			
(1) Sales to industrial customers this month			
(2) Sales to industrial customers for base period month			
NET INCREASE IN DEDUCTION (Line 1 less Line 2)			
D. NUMBER KWH OF ELECTRIC POWER TAXABLE (Line B less Line C)			
E. TAX COMPUTATION: (5/10 Mill upon each KWH of Electric Power Taxable)			
(1) 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-five 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.			
(2) 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 semi-annually depending on the prime rate. In addition interest will be compounded daily.			
F. TOTAL TAX PENALTY AND INTEREST			

(Check if payment is by EFT)

14-1701

For questions regarding this form, call (803) 896-1970. Please reference the above file number when writing the Department of Revenue.

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.

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

Schedule A

LIST SALES FOR RESALE OF AN ELECTRIC COOPERATIVE TO A CUSTOMER WHOSE SALES ARE TAXED UNDER SECTION 12-23-10(2) OF THE SOUTH CAROLINA 1976 CODE OF LAWS AS AMENDED

Attach Additional Schedule When This Space is Insufficient

NAME OF CUSTOMER	KWH
TOTAL KWH SOLD	

Schedule B

LIST PURCHASES OF TAX PAID POWER

Attach Additional Schedule When This Space is Insufficient

NAME OF CORPORATION DELIVERING POWER	KWH
TOTAL KWH PURCHASED	

Schedule C

LIST NON-TAX PAID PURCHASES OF ELECTRIC POWER FROM AN ELECTRIC COOPERATIVE

Attach Additional Schedule When This Space is Insufficient

NAME OF COOPERATIVE DELIVERING POWER	KWH
TOTAL	

Schedule D

LIST SALES FOR RESALE TO CUSTOMERS ON WHICH TAX HAS BEEN PAID UNDER SECTION 12-23-10(1)

Attach Additional Schedule When This Space is Insufficient

NAME OF CUSTOMER RECEIVING POWER	KWH
TOTAL	

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.