

1350

dor.sc.gov



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE APPLICATION FOR LICENSE TO PURCHASE, SELL AND DISTRIBUTE MANUFACTURED TOBACCO

L-915 (Rev. 8/27/18) 4060

PRINT OR TYPE ALL INFORMATION. Upon Completion of Both Sides, Sign and Date.

FOR OFFICE USE ONLY

SID License No.

Section A: Type of License to be Registered for This Business Location

CIGARETTE STAMPS OTHER TOBACCO PRODUCTS (OTP) BOTH

Section B: Business Location Information

1. OWNER, PARTNERSHIP, OR CORPORATE NAME 2. TRADE NAME (DOING BUSINESS AS) 3. PHYSICAL LOCATION OF BUSINESS REQUIRED (NO P.O. BOX) 4. BUSINESS PHONE NUMBER 5. DAY TIME PHONE NUMBER 6. FEIN/SSN 7. MAILING ADDRESS (IF DIFFERENT) 8. TYPE OF BUSINESS 9. LICENSE START DATE 10. LOCATION OF RECORDS (No P.O. Box)

11. TYPE OF OWNERSHIP SOLE PROPRIETOR PARTNERSHIP LLC-LLP GOVERNMENT UNINCORPORATED ASSOCIATION; ENTER LEGAL NAME CORPORATION; ENTER CHARTER NAME OTHER (EXPLAIN)

Table with 4 columns: SSN, NAME/TITLE, ADDRESS, IF PARTNER, PERCENT OWNED

13. NAME OF CONTACT PERSON FOR REGISTRATION: \* Attach completed Power of Attorney (Form SC2848) to application

Name Phone Number Email Power of Attorney Yes\* No

FOR REPORTING:

Cigarette Stamps Phone Number Email Power of Attorney Yes\* No

OTP Phone Number Email Power of Attorney Yes\* No

Master Settlement Agreement Phone Number Email Power of Attorney Yes\* No

14. Total number of warehouse facilities (business locations) in South Carolina

15. If through vending machines - Number of vending machines presently being operated

16a. Does your company handle cigarettes? Yes No If yes, see Cigarette Tax Stamp instructions on dor.sc.gov/tax/tobacco.

16b. Does your company sell other tobacco products? Yes No If yes, name(s) of company other tobacco products were purchased from:

40601015

17. If you have a cigarette or other tobacco products license from another state, list the state(s) and license number(s) below:

State	License Number	State	License Number

18. Responsible Party for Payment to Escrow under Master Settlement Agreement (refer to Attorney General website: [www.scag.gov/civil/tobacco](http://www.scag.gov/civil/tobacco))

\_\_\_\_\_ Phone Number \_\_\_\_\_

**Section C: Other Tobacco Products Only - Method of Filing**

19. Indicate your filing method:

Net Total Receipts Method

Sales Method

(USE A SEPARATE FORM FOR EACH LOCATION)

I declare that the application, including the accompanying schedules, if any, has been examined by me and to the best of my knowledge and belief the information contained therein is true and correct.

\_\_\_\_\_  
SIGNATURE OWNER, PARTNERS OR CORPORATE OFFICER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

**Notice: A tobacco license will not be issued to a person with any outstanding state tax liability.**

**If you need assistance completing this form, contact our Registration Section at 1-844-898-8542 and select Registration option.**

**Mail to: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0400**

Excerpts from Section 12-21-660 Code of Laws of South Carolina, 1976 as amended:

Each applicant who has two or more business locations is required to obtain a separate license for each place of business.

A separate application should be used for each location.

A person whose business is conducted through vending machines need obtain only one license but he shall maintain an up-to-date list of the location of each vending machine operated under his license.

Excerpts from Section 12-21-735 Code of Laws of South Carolina, 1976 as amended:

The department shall require bonds (surety or cash) satisfactory to the department to cover possible losses resulting from failure to submit taxes due.

1. The license must be displayed at all times in some conspicuous place at or in the place of business where it may be easily seen by the public.
2. The license must be obtained before engaging in the business in this State and is only valid for the person in whose name it is issued and only for the transaction of business at the place designated in the license.
3. Returns shall be filed no later than the 20th day of the month following the end of the reporting period. A return must be filed even if no tax is due.
4. Line 9 - Date your business started purchasing Tobacco products.
5. Line 19 - OTP Only. Once the filing method has been chosen, you must continue to file under this method on the monthly return, Form L-930, Monthly OTP Tax Return.

If you have questions about the filing method, contact this office at [TobaccoTax@dor.sc.gov](mailto:TobaccoTax@dor.sc.gov) or call 803-896-1970.

#### **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 117-1 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.