



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MONTHLY TOBACCO TAX RETURN
Mail to: SC Department of Revenue, Tobacco Tax, Columbia SC 29214-0138

L-922
(Rev. 9/5/13)
4064

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return and payment due on or before the 20th) following the close of the period.

Sales Method

Office Use Only

Receipt Method

SID

File Number

FEIN/SSN

Period Ended

If no preaddressed label attached, fill in name, address and FEI number.

SCHEDULE A	Cigarettes 20 ct Packs	Cigarettes 25 ct Packs	OTP Tobacco Products other than cigarettes (\$ amount)
	(A)	(B)	(C)
1. Beginning inventory			
2. Purchases during month (Sch B, page 2)			
3. Total (line 1 & line 2)			
4. South Carolina tax exempt sales (Sch C, page 2)			
5. Ending inventory			
6. Total tax exempt (line 4 plus line 5)			
7. Taxable sales (Sales method, subtract line 6 from line 3)			
8. Total purchases from manufacturer (Receipt method, subtract line 4 from line 2)			
9. Tax rate	.57	.7125	.05
10. Tax due (line 7 times line 9) (Receipt, line 8 times line 9)			
11. Total tax due (add columns A and B)			
12. Less 3.5% Discount for timely pay			
13. Tax due: (line 11 minus 12) column C (line 10 minus 12)		14-1401	14-1408
14. Add: Penalty		.	.
15. Add: Interest		.	.
16. TOTAL AMOUNT DUE (lines 13, 14, and 15) <small>(Check if payment is by EFT.) <input type="checkbox"/></small>		.	.

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/Email Address
Name (Print)	Date	Daytime Phone Number

**SOUTH CAROLINA DISTRIBUTORS TRANSACTION REPORT
NON TAX PAID CIGARETTES/OTHER TOBACCO PRODUCTS**

SCHEDULE B

NOTE: Cigarettes are recorded in packs and other tobacco products are recorded in dollars (purchase price).

NAME OF MANUFACTURER	CIGARETTES		NAME OF MANUFACTURER	OTHER TOBACCO PRODUCTS
	20S	25S		
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
Total packs/product received from all sources. Carry to page 1, line 2, Columns A, B, and C.				\$ _____ .
				\$ _____ .

SCHEDULE C

Cigarettes/other tobacco products distributed exempt from South Carolina excise tax (i.e. Federal Government, other states, other S.C. licensed distributors). List by total packs.

NAME, STATE	NAME OF MANUFACTURER	CIGARETTES		OTHER TOBACCO PRODUCTS
		20S	25S	
North Carolina	_____	_____	_____	\$ _____ .
Georgia	_____	_____	_____	\$ _____ .
Tennessee	_____	_____	_____	\$ _____ .
Kentucky	_____	_____	_____	\$ _____ .
Federal Government	_____	_____	_____	\$ _____ .
Other (list)				
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
_____	_____	_____	_____	\$ _____ .
Total of all packs/product invoiced exempt. Carry to page 1, line 4, Columns A, B, and C.				\$ _____ .

South Carolina Department of Revenue
Instructions for Tobacco Report of Non-Participating Manufacturers

List on Schedule D the sales of cigarettes and roll-your-own tobacco products that were purchased from nonparticipating manufacturers. These products should be reported as taxable sales on the monthly tax return.

NOTE: Schedule D must be filed with the monthly Tobacco Return, even if there were no purchases made from non-participating manufacturers during the reporting period.

Instructions for Completing Reverse Side

Column A:

Enter the name and address of the nonparticipating manufacturer.

Column B:

Enter the **full brand name of the product sold (do not abbreviate)**. Do not break down into subcategories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights," report only "Alpha Bravo Gold." Do not report as "A B Gold or A B Gold Menthol Lights."

Column C:

Enter the name, address & file number of the person from whom each pack of cigarettes was purchased. (File number refers to a South Carolina Licensed Distributor).

Column D:

Enter the number of packs of cigarettes sold in South Carolina that were reported tax paid on the South Carolina monthly tax return and were produced by nonparticipating manufacturers. Do not list cigarettes that were produced by nonparticipating manufacturers if the tax was paid at the time of purchase.

Column E:

Enter the pack size of cigarettes that you sold and were produced by nonparticipating manufacturers. (Example: packs of 20's; packs of 25's; etc.)

Column F:

Multiply column "D," Number of Packs, by column "E," Cigarettes per pack.

Column G:

Enter number of ounces of roll-your-own tobacco that you sold into South Carolina that was reported tax paid on your South Carolina monthly tax return and was produced by a nonparticipating manufacturer.

Column H:

Divide column "G," number of ounces of roll-your-own, by .09.

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.