



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**REPORT OF WINE SHIPMENTS
INTO SOUTH CAROLINA**

L-BW-I-4
(Rev. 6/11/08)
4176

Producer's Mailing Address: Phone Number _____	Office Use Only
	File Number:
	Period Covered:
	14-1304

WINE Total Shipment from Page 2 or Attached Schedule							
Cases Invoiced in Metric Container Sizes Only							
CASES 120/100ml	CASES 48/187ml	CASES 24/375ml 12/750ml 6/1.5 liter	CASES 12/1 liter 4/3 liter	CASES	CASES	CASES	CASES

S.C. Code of Laws 1976 As Amended: Section 12-54-210 states: Any taxpayer liable for any tax administered by the Department shall keep books, papers, memoranda, records, render statements, make returns and comply with regulations as the Department may prescribe. Persons failing to comply with the provisions of this section must be penalized in an amount to be assessed by the Department not to exceed five hundred dollars for the period covered by the return in addition to any other penalties provided by law.

§ 12-21-1550. Invoices and bills of lading shall be furnished to the Department of Revenue.

Prior to shipment into the geographic boundaries of South Carolina to a licensed wholesaler of any beer or wine by a registered producer, the registered producer shall mail by first class mail to the Department of Revenue a correct and complete invoice, showing in detail the items in such shipment by quantity, type, brand and size and the point of origin and the point of destination. Also, prior to or at the time of shipment, a copy of the bill of lading shall be forwarded to the Department of Revenue by first class mail. Upon acceptance of delivery of the shipment by the duly licensed wholesaler, the wholesaler shall furnish the Department of Revenue with a copy of the invoice covering the shipment, with endorsement thereon showing the date, time and place delivery was accepted.

The total of all shipments must be shown and report filed with the South Carolina Department of Revenue, Miscellaneous Tax Section, Columbia, SC 29214-0137, by the tenth of each month. Phone (803) 896-1970

Note: A separate report must be filed for each wholesaler to whom wine is shipped.

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
Date

