



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #24-18

**SUBJECT:** Sales of Beer or Wine to the Military  
(Beer and Wine Taxes)

**EFFECTIVE DATE:** Applies to all periods open under the statute

**SUPERSEDES:** SC Information Letter #89-31  
SC Revenue Procedure #89-4

**REFERENCE:** S.C. Code Ann. Section 12-21-100 (2014)  
S.C. Code Ann. Section 12-54-40 (2014)

**AUTHORITY:** S.C. Code Ann. § 12-4-320 (2014)  
S.C. Code Ann. § 1-23-10(4) (2005)  
SC Revenue Procedure #09-3

**SCOPE:** An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

Code Section 12-21-100 exempts the sale of certain articles (including beer and wine) sold to the United States, for military use, from taxes imposed by Chapter 21 of Title 12, and reads:

Beer, wine, soft drinks or any goods, wares and merchandise subject to tax under the provisions of this chapter shall be exempt from such tax when sold to the United States Government or United States Government instrumentality for Army, Navy, Marine or Air Force purposes and delivered to a place lawfully ceded to the United States, or delivered to a ship belonging to the United States Navy for distribution and sale to members of the military establishment only, or when sold and delivered to ships regularly engaged in foreign or coastwise shipping between points in this State and points outside the State. Any goods, the sale of which is exempt by this section, may be stored and delivered without payment of the tax imposed by this chapter if stored and delivered in accordance with regulations to be promulgated by the South Carolina Department of Revenue.

In SC Information Letter #89-31 and SC Revenue Procedure #89-4, the Department issued guidance on reporting procedures for taxpayers who sell items exempt under Code Section 12-21-100. These reporting procedures mandated taxpayers to file an affidavit along with the taxpayer's monthly beer or wine tax return, which certified the sales the taxpayer made to a military agency in accordance with Code Section 12-21-100. The advisory opinions included a list of information taxpayers should include in these affidavits and also provided a sample affidavit for taxpayers' use.

Since then, the Department has developed its own standard affidavit, the Affidavit for Sales of Beer/Wine to the Military (Form L-BW-603) for taxpayers to use when reporting exempt sales pursuant to Code Section 12-21-100. Form L-BW-603 is attached and can also be found on the Department's website at <https://dor.sc.gov/forms-site/Forms/LBW603>.

Taxpayers must complete and file the Affidavit for Sales of Beer/Wine to the Military (Form L-BW-603) along with its Beer Wholesalers Monthly Report (L-600) or its Wine Wholesalers Monthly Report (L-601). If a taxpayer makes both beer and wine sales that are exempt under Code Section 12-21-100, the taxpayer must file one affidavit listing only exempt wine sales along with its Wine Wholesalers Monthly Report (L-601) and one affidavit listing only exempt beer sales along with its Beer Wholesalers Monthly Report (L-600).

The Department does not accept paper returns of the Wine Wholesaler and/or Beer Wholesaler Monthly Reports. Instead, taxpayers must file and pay their Wine Wholesalers and/or Beer Wholesalers Monthly Reports electronically via their MyDORWAY accounts at MyDORWAY.dor.sc.gov. Taxpayers must also electronically file the Affidavit for Sales of Beer/Wine to the Military (Form L-BW-603) for exempt sales under Code Section 12-21-100 along with their Wine Wholesaler and/or Beer Wholesaler Monthly Reports.

In addition, taxpayers should retain, in their files, copies of any affidavits, invoices, purchase orders and any other information or documentation necessary to verify the sales meet the exemption provisions of Code Section 12-21-100. The burden of proof that any sale falls within the exemption is upon the taxpayer.

For general information regarding the Wine Wholesalers Monthly Report, please see <https://dor.sc.gov/forms-site/Forms/L601>. For general information regarding the Beer Wholesalers Monthly Report, please see <https://dor.sc.gov/forms-site/Forms/L600>.



**AFFIDAVIT FOR SALES OF BEER/WINE  
TO THE MILITARY**

Complete this affidavit and attach it to your Monthly Beer or Wine Wholesalers Report when filing on MyDORWAY.

Filing period: \_\_\_\_\_

- Select one:  Sales of Beer to Military (list separately from non-military wine sales and attach online to the L-600, Monthly Beer Wholesalers Report)
- Sales of Wine to Military (list separately from non-military beer sales and attach online to the L-601, Monthly Wine Wholesalers Report)

Distributor's name: \_\_\_\_\_

Physical location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Beer Wholesaler file number: \_\_\_\_\_ Wine Wholesaler file number: \_\_\_\_\_

Invoice date	Invoice number	Military purchase order no.	Name of Military Agency* sold to	Number of cases
<b>Total Cases</b>				

\* Military Agency includes name of Installation, Club, System, Exchange, Base, or Ship.

**Important: Reverse side must be completed.**

Filing period: \_\_\_\_\_

**SOLD TO MILITARY BY DENOMINATION**

**BEER**

**SIZES**

	12/12oz	12/19.2oz	12/22oz	12/32oz	12/40oz	15/12oz	15/16oz
Total Cases Sold							
	15/19.2oz	15/22oz	15/25oz	18/12oz	18/16oz	24/6.8oz	24/7oz
Total Cases Sold							
	24/8oz	24/12oz	24/16oz	1/2 keg	1/4 keg	1/6keg	1/13.2 gal
Total Cases Sold							

**WINE**

**SIZES**

	24/187mL	24/200mL	24/250mL	12/300mL	12/355mL	12/375mL	24/355mL	24/375mL
Total Cases Sold								
	48/100mL	72/100mL	12/500mL	6/720mL	12/720mL	6/750mL	12/750mL	18/750mL
Total Cases Sold								
	1/3L	6/1L	6/1.5L	6/1.75L	4/4L	4/5L		
Total Cases Sold								

**Affidavit**

I, \_\_\_\_\_, for the firm of \_\_\_\_\_  
 affirm, under penalties of perjury, that the information in the affidavit concerning sales of beer to the military is true and correct, to the best of my knowledge; that such sales were in fact made and delivered in accordance with the provisions of Section 12-21-100; that the above military sales have, to the best of my knowledge, been correctly and accurately reported on the monthly return to which this affidavit is attached; that any sale failing to meet the provisions of Section 12-21-100, or which is not supported by proper documentation, may, upon audit, be deemed taxable; and that I have read and understand the provisions of South Carolina Code Section 12-54-44(B)(6)(a)(i & ii),(b).

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date