



Monthly Other Tobacco Products Return | L-930

Revised 11/1/21

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Monthly Other Tobacco Products (OTP) Return electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal.

Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect beginning with the December 2021 filing period.

This document provides general information about the Monthly Other Tobacco Products (OTP) Return.

WHO NEEDS TO FILE

- Anyone selling, purchasing, distributing, or importing Other Tobacco Products (OTP) in South Carolina.

WHEN TO FILE

- **Due date:** The Monthly Other Tobacco Products (OTP) Return is due by the 20th day of the month following each filing period. (For example, your return for the December filing period is due by January 20.)
- You must file your Monthly Other Tobacco Products (OTP) Return even if you have no tax liability for the month.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Sales and purchases of other tobacco products (OTP) for the month, including corresponding invoices
- Reporting of non-participating manufacturer's other tobacco products (OTP) for the month

SPECIAL INSTRUCTIONS

- Taxpayers who file their Monthly Other Tobacco Products (OTP) Return and pay their tax due on time will receive a 3.5% discount on their tax due amount.

DEFINITIONS

Other Tobacco Products include all types of tobacco *except* cigarettes. This includes, but is not limited to:

- cigars
- cheroots
- stogies
- periques
- smoking tobacco, including granulated, plug cut, crimp cut, ready rubbed, and other types
- snuff and snuff flour
- cavendish
- plug and twist tobacco
- chewing tobacco, including fine-cut and other types
- shorts
- refuse scraps, clippings, cuttings, and sweepings of tobacco
- all other kinds and forms of tobacco, prepared to be suitable for chewing or smoking, in a pipe or otherwise

TAX RATES

- 5% of the manufacturer's price

QUESTIONS? WE'RE HERE TO HELP

- TobaccoTax@dor.sc.gov
- 803-896-1970
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Tobacco Taxes at dor.sc.gov/tax/tobacco.