



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WINE WHOLESALER'S MONTHLY REPORT

L-601
(Rev. 10/31/08)
4049

EFT **Mail to:** SC Department of Revenue, Wine Excise Report, Columbia SC 29214-0137.
Phone: (803) 896-1970

File Number

IMPORTANT - This report is to be filed within 20 days from the close of each month.

NAME AND ADDRESS

FEI Number

Period Covered

***TAXABLE WINE SOLD OR DISPOSED OF IN SOUTH CAROLINA DURING MONTH**

- 1. Total Excise Tax Due (Line 28, page 2) \$ _____
- 2. Less: 2% discount (If timely filed, see above.) _____
- 3. Adjustments (Attach explanation.) _____
- 4. Net Excise Tax Due (Line 1 less lines 2 and 3.) ▶ \$ _____
- 5. Penalty _____ and Interest _____ 14-1303
(Add Penalty and Interest on line 5 at right) ▶ _____
- 6. Total Excise tax, Penalty and Interest Due \$ _____
- 7. Additional Tax Due (Line 30, page 2) _____
- 8. Adjustments (Attach explanation.) _____
- 9. Net Additional Tax Due (Line 7 less line 8.) ▶ \$ _____
- 10. Penalty _____ and Interest _____ 14-1301
(Add Penalty and Interest on line 10 at right) ▶ _____
- 11. Total Additional Tax, Penalty and Interest Due _____
- 12. TOTAL WINE TAX, PENALTY AND INTEREST DUE (Total of lines 6 and 11.)
Enter here and pay this amount with report. ▶ \$ _____

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

Name (Print) Date Phone Number

* See back of this form for explanation of wine tax computation.

SCHEDULE A LIST PRODUCT RECEIVED BY CASES.

	Invoice Date	Invoice Number	Date Received	Purchased and Received From	1 24/355 ml \$2.16	2 12/187 ml \$.569	3 24/187 ml \$1.138	4 48/187 ml \$2.275	5 24/375 ml 12/750 ml 6/1.5 liter \$2.282
1									
2									
3									
4									
5									
6									
7									
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9									
10									
11									
12									
13									
14									
15									
16	TOTALS — To Line 18 Below								
CALCULATION OF WINE SOLD OR DISPOSED OF DURING MONTH									
					\$2.16	\$.569	\$1.138	\$2.275	\$2.282
17	BEGINNING INVENTORY								
18	Add: Purchases Received During Month (from Line 16 above)								
19	TOTAL — (Add lines 17 and 18)								
20	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-601-CM)								
	Less: B. Returns to Manufacturer (Attach L-601-CM)								
	Less: C. Shipped Shortage (Attach L-601-CM)								
21	Less: Military Sales (Attach Affidavit)								
22	Less: Received Tax Paid from In-state Wholesaler								
23	TOTAL - (Line 19 Less Lines 20 A, B, and C, 21 and 22)								
24	ENDING INVENTORY								
25	Total Taxable Cases Sold (Line 23 Less Line 24)								
26	Excise Tax Rate per Case**				x \$2.16	x \$.569	x \$1.138	x \$2.275	x \$2.282
27	Excise Tax Due (Line 25 Multiplied by Line 26) (Add Columns 1-14 for Total Excise Tax)				\$	\$	\$	\$	\$
28	Total Excise Tax Due (Column 15, Line 28)				\$				
29						x .20			
30	Total Additional Tax Due (Line 29 Multiplied by Line 30)				\$				

SCHEDULE A LIST PRODUCT RECEIVED BY CASES.

					6	7	8	9	10
Invoice Date	Invoice Number	Date Received	Purchased and Received From		15/750 ml \$2.852	6/2 liter 12/1 liter 4/3 liter \$3.042	4/5 liter \$5.070	1/18 liter \$4.563	4/4 liter \$4.056
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	TOTALS — To Line 18 Below								
CALCULATION OF WINE SOLD OR DISPOSED OF DURING MONTH									
					\$2.852	\$3.042	\$5.070	\$4.563	\$4.056
17	BEGINNING INVENTORY								
18	Add: Purchases Received During Month (from Line 16 above)								
19	TOTAL — (Add lines 17 and 18)								
20	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-601-CM)								
	Less: B. Returns to Manufacturer (Attach L-601-CM)								
	Less: C. Shipped Shortage (Attach L-601-CM)								
21	Less: Military Sales (Attach Affidavit)								
22	Less: Received Tax Paid from In-state Wholesaler								
23	TOTAL - (Line 19 Less Lines 20 A, B, and C, 21 and 22)								
24	ENDING INVENTORY								
25	Total Taxable Cases Sold (Line 23 Less Line 24)								
26	Excise Tax Rate per Case**				x \$2.852	x \$3.042	x \$5.070	x \$4.563	x \$4.056
27	Excise Tax Due (Line 25 Multiplied by Line 26) (Add Columns 1-14 for Total Excise Tax)				\$	\$	\$	\$	\$
28	Total Excise Tax Due (Column 15, Line 28)				\$				

SCHEDULE A LIST PRODUCT RECEIVED BY CASES.

					11	12	13	14	15
	Invoice Date	Invoice Number	Date Received	Purchased and Received From	8/1.5 liter \$3.042	1/30 ml \$7.605	1/58 ml \$14.703		GRAND TOTAL
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	TOTALS — To Line 18 Below								
CALCULATION OF WINE SOLD OR DISPOSED OF DURING MONTH									
					\$3.042	\$7.605	\$14.703		
17	BEGINNING INVENTORY								
18	Add: Purchases Received During Month (from Line 16 above)								
19	TOTAL — (Add lines 17 and 18)								
20	Less: A. Warehouse Breakage/Beer Destroyed by Wholesaler (Attach L-601-CM)								
	Less: B. Returns to Manufacturer (Attach L-601-CM)								
	Less: C. Shipped Shortage (Attach L-601-CM)								
21	Less: Military Sales (Attach Affidavit)								
22	Less: Received Tax Paid from In-state Wholesaler								
23	TOTAL - (Line 19 Less Lines 20 A, B, and C, 21 and 22)								
24	ENDING INVENTORY								
25	Total Taxable Cases Sold (Line 23 Less Line 24)								
26	Excise Tax Rate per Case**				x \$3.042	x \$7.605	x \$14.703		
27	Excise Tax Due (Line 25 Multiplied by Line 26) (Add Columns 1-14 for Total Excise Tax)				\$	\$	\$	\$	TOTAL EXCISE \$
28	Total Excise Tax Due (Column 15, Line 28)				\$				

Method of Computation for South Carolina Wine Tax:

The rate of excise tax on wine in U.S. size containers not listed is 6¢ for each 8 oz. or fraction thereof in quantities less than one gallon and 90¢ per gallon or fraction thereof in quantities of one gallon or more. The rate of additional tax on wine in U.S. size containers not listed is 1.2¢ for each 8 oz. or fraction thereof and 18¢ per gallon or fraction thereof in quantities of one gallon or more.

The rate of excise tax in containers listed in metric sizes is computed at 25.35¢ per liter. In containers of less than or more than one liter, the tax is figured proportionately. The additional tax is computed at 5.07¢ per liter. Metric container sizes not listed on Schedule A must be computed by the U.S. fluid ounce method.

This return DUE on the 1st day of month following period covered by the return, and becomes DELINQUENT after the 20th of the month. In no case shall any discount be allowed if the taxes are not paid in full or if either the report or the taxes are received by the SC Department of Revenue after the date due, or after the expiration of any extension granted by the SC Department of Revenue.

Penalties - Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each addition month not to exceed an aggregate of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. Interest will be compounded daily.