



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MONTHLY TOBACCO TAX RETURN

L-922
(Rev. 8/20/03)
4064

Due on or before the 20th day of each month

EFT

DLN

DLN

Account Number

FEI Number

SID Number

Period Covered

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

SCHEDULE A

	RECORD IN PACKS		Tobacco Products (record in dollars)
	(A) 20	(B) 25	(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 (<i>Sales method, subtract line 6 from line 3</i>)			
8. Total purchases from manufacturer (<i>Receipt method, subtract line 4 from line 2</i>)			
9. Tax rate	.07	.0875	.05
10. Tax due (<i>line 7 times line 9</i>) (<i>Receipt, line 8 times line 9</i>)			
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.)			

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

Phone Number

Date

Make checks payable to: South Carolina Department of Revenue
Mail to: SC Department of Revenue, Tobacco Tax, Columbia SC 29214-0138
Telephone: (803) 898-5743

**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.

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.