



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

BEER WHOLESALERS MONTHLY REPORT

L-600

(Rev. 11/6/03)

4047

EFT **Mail to:** SC Department of Revenue, Beer Tax Return, Columbia, SC 29214-0137.
Phone: (803) 898-5743

License Number

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

NAME AND ADDRESS

FEI Number

Period Covered

- 1. Total Tax Due (Line 34, Page 2) \$ _____
- 2. Less: 2% Discount (If timely filed, see above.) _____
- 3. Total Net Tax Due (Line 1 less Line 2) ▶ \$ _____
- 4. Adjustments (Audit Payments, Credits, etc.) _____

- 5. Net Amount Due (Line 3 less Line 4) ▶ \$ _____
- 6. Penalty ▶ \$ _____
- 7. Interest ▶ \$ _____
- 8. TOTAL TAX, PENALTY AND INTEREST DUE (Total of lines 5, 6 and 7.)
Enter here and pay this amount with report. ▶ \$ _____

14-1202

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 additional month not to exceed an aggregate of twenty-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. In addition interest will be compounded daily.

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	Date	Title	
Name (Print)	Date	Phone Number	

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

Invoice Date	Invoice Number	Date Received	Purchased and Received From	24/7 oz.	48/7 oz.	12/12 oz.	24/12 oz.	24/14 oz.	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	TOTALS — To line 24 (Page 2, For L-600								
				CALCULATION OF BEER SOLD OR DISPOSED OF DURING MONTH					
				24/7 oz.	48/7 oz.	12/12 oz.	24/12 oz.	24/14 oz.	
23	BEGINNING INVENTORY								
24	Add: Purchases and Received During Month (From Line 22 Above)								
25	TOTAL —(Add Lines 23 and 24)								
26	Less: Beer Destroyed or Returned to Mfg. (Attach Form L-600 CM.)								
	A. Warehouse Breakage and Beer Destroyed by Wholesaler								
	B. Returns to Manufacturer								
27	Less: Allowable Deductions (Military Sales)								
28	Less: Received Tax Paid From Licensed Wholesaler								
29	TOTAL - (Line 25 less Lines 26A & B, 27 and 28)								
30	LESS - ENDING INVENTORY								
31	Total Taxable Transactions to be Accounted for - (Lines 29 less line 30)								
32	Times Excise Tax Rate per Case * *			\$1.008	\$2.016	\$.864	\$1.728	\$2.016	
33	Excise Tax Due			\$	\$	\$	\$	\$	
34	Total Excise Tax Due (Transfer Total tax Due to Line 1, Page 1 of Report)			\$					

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

Invoice Date	Invoice Number	Date Received	Purchased and Received From	24/16 oz.	12/32 oz.			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	TOTALS — To line 24 (Page 2, For L-600							
				CALCULATION OF BEER SOLD OR DISPOSED OF DURING MONTH				
				24/16 oz.	12/32 oz.			
23	BEGINNING INVENTORY							
24	Add: Purchases and Received During Month (From Line 22 Above)							
25	TOTAL —(Add Lines 23 and 24)							
26	Less: Beer Destroyed or Returned to Mfg. (Attach Form L-600 CM.)							
	A. Warehouse Breakage and Beer Destroyed by Wholesaler							
	B. Returns to Manufacturer							
27	Less: Allowable Deductions (Military Sales)							
28	Less: Received Tax Paid From Licensed Wholesaler							
29	TOTAL - (Line 25 less Lines 26A & B, 27 and 28)							
30	LESS - ENDING INVENTORY							
31	Total Taxable Transactions to be Accounted for - (Lines 29 less line 30)							
32	Times Excise Tax Rate per Case **			\$2.304	\$2.304	\$	\$	\$
33	Excise Tax Due			\$	\$	\$	\$	\$

** The rate of tax on beer in containers not listed above is six tenth of one cent per ounce, or fractional quantity thereof.

SCHEDULE A LIST PURCHASES BY CASES FROM BREWERY, LICENSE S. C. WHOLESALERS, IMPORTERS, OR MANUFACTURES AND BOTTLES.

							KEG BEER		
Invoice Date	Invoice Number	Date Received	Purchased and Received From				1/4 Keg.	1/2 Keg.	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
TOTALS — To line 24 (Page 2, For L-600									
							KEG BEER		
							1/4 Keg.	1/2 Keg.	
23	BEGINNING INVENTORY								
24	Add: Purchases and Received During Month (From Line 22 Above)								
25	TOTAL — (Add Lines 23 and 24)								
26	Less: Beer Destroyed or Returned to Mfg. (Attach Form L-600 CM.)								
	A. Warehouse Breakage and Beer Destroyed by Wholesaler								
	B. Returns to Manufacturer								
27	Less: Allowable Deductions (Military Sales)								
28	Less: Received Tax Paid From Licensed Wholesaler								
29	TOTAL - (Line 25 less Lines 26A & B, 27 and 28)								
30	LESS - ENDING INVENTORY								
31	Total Taxable Transactions to be Accounted for - (Lines 29 less line 30)								
32	Times Excise Tax Rate per Case **			\$	\$	\$	\$5.952	\$11.904	\$
33	Excise Tax Due			\$	\$	\$	\$	\$	\$

** The rate of tax on beer in containers not listed above is six tenth of one cent per ounce, or fractional quantity thereof.