

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR LICENSE
TO PURCHASE, SELL AND DISTRIBUTE
MANUFACTURED TOBACCO

L-915
(Rev. 8/27/08)
4060

PRINT OR TYPE ALL INFORMATION.

Mail to: SC Department of Revenue

FOR OFFICE USE ONLY

If assistance is needed, call (803) 896-1350

Registration Unit
Columbia, S.C. 29214-0140

SID \_\_\_\_\_

Upon Completion of Both Sides, Sign and Date.

Website: www.sctax.org

License No. \_\_\_\_\_

1. OWNER, PARTNERS OR CORPORATE NAME
2. TRADE NAME (DOING BUSINESS AS)
3. PHYSICAL LOCATION OF BUSINESS REQUIRED (NO P.O. BOX)
4. BUSINESS PHONE NUMBER DAY TIME PHONE NUMBER
5. FEDERAL IDENTIFICATION NUMBER
6. MAILING ADDRESS (IF DIFFERENT)
7. TYPE OF BUSINESS
8. LOCATION OF RECORDS (No P.O. Box)
9. LICENSE ISSUE DATE

10. TYPE OF OWNERSHIP
SOLE PROPRIETOR
PARTNERSHIP
LLC-LLP
UNINCORPORATED ASSOCIATION; ENTER LEGAL NAME
CORPORATION; ENTER CHARTER NAME
OTHER (EXPLAIN)

Table with 4 columns: SOCIAL SECURITY NUMBER, NAME/TITLE, ADDRESS, IF PARTNER PERCENT OWNED

- 12. Total number warehouse facilities (business locations) in South Carolina
13. If through vending machines - Number of vending machines presently being operated
14. Does your company handle cigarettes? Yes No If yes, a completed Form L-2167, State Tobacco Bond, must accompany this application.
15. Please check the appropriate filing method. Sales Method Net Total Receipts Method
16. Name of Product and Manufacturer
17. Responsible Party for Payment to Escrow under Master Settlement Agreement

(USE A SEPARATE FORM FOR EACH LOCATION)

I declare that the application, including the accompanying schedules, if any, has been examined by me and to the best of my knowledge and belief the information contained therein is true and correct.

SIGNATURE OWNER, PARTNERS OR CORPORATE OFFICER TITLE DATE

Notice: A tobacco license will not be issued to a person with any outstanding state tax liability.

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Excerpts from Section 12-21-660 Code of Laws of South Carolina, 1976 as amended:

Each applicant who has two or more business locations is required to obtain a separate license for each place of business.

A separate application should be used for each location.

A person whose business is conducted through vending machines need obtain only one license but he shall maintain an up-to-date list of the location of each vending machine operated under his license.

Excerpts from Section 12-21-735 Code of Laws of South Carolina, 1976 as amended:

The department shall require bonds or statements of financial stability satisfactory to the department to cover possible losses resulting from failure to remit taxes due.

**A completed State Tobacco Tax Bond, Form L-2167, must accompany this application if your company handles cigarettes. The minimum bond requirement is \$5,000.00.**

1. The license must be displayed at all times in some conspicuous place at or in the place of business where it may be easily seen by the public.
2. The license must be obtained before engaging in the business in this State and is only valid for the person in whose name it is issued and only for the transaction of business at the place designated in the license.
3. Returns shall be filed no later than the 20th day of the month following the end of the reporting period. A return must be filed even if no tax is due.
4. Line 15 - Once the filing method has been chosen, you must continue to file under this method on the monthly return, Form L-922, Monthly Tobacco Tax Return.
5. Line 9 - Date your business started purchasing Tobacco products tax - free.

If you have questions about the filing method, please call 803-896-1970.

#### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.