



MONTHLY TOBACCO TAX RETURN

Mail to: SC Department of Revenue, Tobacco Tax, Columbia SC 29214-0138

EFT Sales Method Receipt Method

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return and payment due on or before the 20th) following the close of the period.

| | |
|----------------|-----|
| DLN | DLN |
| Account Number | |
| FEI Number | |
| SID Number | |
| Period Covered | |

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

| SCHEDULE A | Cigarettes 20 ct Packs | Cigarettes 25 ct Packs | OTP Tobacco Products other than cigarettes (\$ amount) |
|--|---------------------------|---------------------------|--|
| | (A) | (B) | (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 (Sales method, subtract line 6 from line 3) | | | |
| 8. Total purchases from manufacturer (Receipt method, subtract line 4 from line 2) | | | |
| 9. Tax rate | .07 | .0875 | .05 |
| 10. Tax due (line 7 times line 9) (Receipt, line 8 times line 9) | | | |
| 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.) | | | |

Make checks payable to: South Carolina Department of Revenue
Telephone: (803) 896-1970

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

**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. | | | | \$ _____ |

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SCHEDULE D - TOBACCO REPORT OF TAX PAID PRODUCTS OF NON-PARTICIPATING MANUFACTURERS
(see instructions on reverse)

File Number _____

Period Covered _____

| A | B | C | D | E | F | G | H |
|---|------------|--|-------------------------|----------------------------------|-------------------------|---------------------------|---------------------|
| Non-Participating Manufacturers Name & Address | Brand Name | Name, Address & File Number of the person whom each pack of Cigarettes was purchased | Number of packs Sold | Number of Cigarettes per pack | Total = D x E | Roll Your Own (Oz.) | G Divided by .09 |
| | | | | | | | |
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| | | | | | | | |
| TOTAL | | | | | | | |

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.

NOTE: Schedule D must be filed with the monthly Tobacco Return, even if there were no purchases made from non-participating manufacturers during the reporting period.

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.