



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**CERTIFICATE OF CLEARANCE
FOR BEER AND/OR WINE**

L-BW-602

(Rev. 7/7/03)

4125

Not Valid 30 days after date of issue.

SSN/or FEI _____

Name of Individual: _____

Street _____

City _____

Zip _____

County or municipality

Name

Code

Period Ending: _____

DLN

Amount

833-00103-0

Beer

14-1202

893-00103-4

Wine

14-1303

891-00103-8

Wine Additions

14-1301

Individual Use Tax
(From 5% to 7%)

14-3712

Business Use Tax
(From 5% to 7%)

040-89354-1

14-3702

Total Tax Due

Application for release from Customs Custody or Receipt into the State of South Carolina of Beer and/or Wine, pursuant to Section 12-21-1610, Beer and Wine Tax Code of Laws 1976, as amended.

Beer and Wine tax calculations

Shipper: Purchased and/or Received From Name and Address	Kind of Beverage (Beer and Wine)	Brand or Label	No. of Cases	Size In: Ounces or Liters	Tax Due
					BEER (\$.006 per oz.)
					WINE (\$.3042 per liter)

Tangible personal property purchased outside South Carolina and delivered in this state is subject to use tax. The use tax is calculated based upon the tax rate imposed by the jurisdiction where the property is delivered for first storage, use, or consumption.

Use tax calculations

(A) Total Purchase Price	(B) Use Tax Rate (From 5% to 7%)	(C) Use tax due (A x B)

Affidavit:

This is to certify that the above merchandise is to be used for personal use and consumption within the state and not for sale.

Signature of Applicant

Date

Phone Number

Instructions for L-BW-602

Beer or Wine Tax

Enter the total number cases of beer or wine purchased in the column labeled "Number of Cases".

In the column labeled "size in ounces or liters", multiply the total number of cans or bottles per case by the number of ounces or liters per can or bottle to get the total number of ounces or liters purchased per case. Enter this amount in the column labeled "size in ounces or liters".

To get the total number of ounces of beer or liters of wine purchased, multiply the total number of ounces or liters per case by the number of cases. To calculate the tax due, multiply the total number of ounces of beer by \$.006 per ounce (beer tax rate) or liters of wine by \$.3042 per liter (wine tax rate) purchased.

Use Tax

Purchases of wine, beer and other tangible personal property for use in South Carolina are subject to this state's use tax when no South Carolina sales or use tax has been paid. The State's basic use tax rate is five percent (5%) of the sales price. Some counties impose a local tax in addition to the State's basic rate. To verify a county's tax rate or to determine if a county tax rate is applicable, please call (803) 898-5788.

To calculate the tax due, multiply the total sales price by five percent (5%) (State's basic tax rate) and the sales or use tax rate for the county (currently from 1% to 2%) where the beer or wine will be delivered for storage, use or consumption in this state.

This form must be made in triplicate, original retained by SC Department of Revenue, one copy to be left with Collector of Customs (where applicable) and one copy retained by individual as proof of payment of taxes due.

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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Mail to: SC Department of Revenue, License Tax, Columbia SC 29214-0137.

Phone: (803) 898-5743

FOR OFFICE USE ONLY

This is to certify that the following taxes:

- Beer Excise Taxes in the amount of _____ and /or Wine Excise Taxes in the amount of _____
- Use Taxes in the amount of _____

have been paid to the SC Department of Revenue on this _____ day of _____, 20 _____.

Department of Revenue

Signature and Title