

QUARTERLY REPORTING GUIDELINES

Pursuant to South Carolina Code Ann. §11-48-50 (A), it is the responsibility of all tobacco product manufacturers to track and report sales of cigarette and RYO brands sold in South Carolina:

No later than twenty days after the end of each calendar quarter, and more frequently if so directed by the Attorney General, a cigarette distributor shall submit information the Attorney General requires to facilitate compliance with this chapter including, but not limited to, a list by brand family of the total number of cigarettes or in the case of roll-your-own, the equivalent stick count for which the cigarette distributor affixed stamps during the previous calendar quarter, or otherwise paid the tax due for the cigarettes. The cigarette distributor shall maintain, and make available to the Attorney General, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and other information relied upon in reporting to the Attorney General for a period of five years.

Although this office will not require copies of invoices to be sent with quarterly reports, requests for copies of invoices will be made on a random basis.

The quarterly reporting schedule is as follows:

First Quarter

Reporting period: January 1 – March 31, 2012

Reporting deadline: April 20, 2012

Second Quarter

Reporting period: April 1 – June 30, 2012

Reporting deadline: July 20, 2012

Third Quarter

Reporting period: July 1 – September 30, 2012

Reporting deadline: October 20, 2012

Fourth Quarter

Reporting period: October 1 – December 31, 2012

Reporting deadline: January 20, 2013