

## **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, 2010**

**Reporting deadline: April 20, 2010**

### **Second Quarter**

**Reporting period: April 1 – June 30, 2010**

**Reporting deadline: July 20, 2010**

### **Third Quarter**

**Reporting period: July 1 – September 30, 2010**

**Reporting deadline: October 20, 2010**

### **Fourth Quarter**

**Reporting period: October 1 – December 31, 2010**

**Reporting deadline: January 20, 2011**