



State of South Carolina
Department of Revenue
1350 Farrow Parkway, Suite 200
Myrtle Beach, SC 29577



9/10/2018

To: All Retail Vendors
From: South Carolina Department of Revenue
Re: 14th Annual Little River Shrimp Festival - 10/13/18-10/14/18

The South Carolina Department of Revenue (SCDOR) divides festivals and events into two categories. This particular event (**14th Annual Little River Shrimp Festival**) is defined as a Special Event. A Special Event is a promotional show, trade show, fair, festival, or carnival for which an admissions fee **IS** required for entering the event. The event must be operated for a period of less than twelve consecutive days.

If you are operating at a Special Event, South Carolina law requires vendors conducting sales in South Carolina more than once in a 24 month period to have a valid South Carolina retail license and report and pay the applicable sales tax. Operating without a valid South Carolina license could result in fines up to \$500 for each occurrence.

If you are an organization devoted exclusively to public or charitable purposes, then you may be exempt from the retail license and sales tax requirements. You **MUST** contact the Revenue Officer noted below to discuss your situation.

What you should do:

- Complete form SCDOR-111 Tax Registration Application enclosed with this letter for your retail license.
- Pay the \$50 license fee with your application. *Please note that if your business ownership type is a Corporation or LLC- you must register with the South Carolina Secretary of State before we can process your application. You may contact them at 803-734-2158.*
- Submit your application to Revenue Officer: **Cory Johnson** at the address below.

SC Department of Revenue
Attn: Cory Johnson
1350 Farrow Parkway, Suite 200
Myrtle Beach, SC 29577

- If you are conducting sales in South Carolina only **ONCE** in a 24 month period complete and submit the enclosed Special Event Return and Special Event Affidavit.
- Contact Revenue Officer Cory Johnson if you have any questions at 843-492-2020.
- Contact the Revenue Officer noted above if you are a public or charitable organization.
- If you already have a valid SC Retail License, please provide the d/b/a and license number and send it to the Revenue Officer named above.

D/B/A _____

SC Retail License Number _____



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SPECIAL EVENT SALES TAX RETURN

14th Annual Little River Shrimp Festival
10/13/18-10/14/18

Each retailer is required by law to keep suitable records of gross sales as they may be necessary to determine the correct amount of tax due. **The sales tax applicable in this county is 8%.**

- Contact Cory Johnson if you have any questions at 843-492-2020
- Complete this form and mail it to the address below with a check, money order or cashier's check made payable to **SCDOR**

SC Department of Revenue
Attn: Cory Johnson
1350 Farrow Parkway, Suite 200
Myrtle Beach SC 29577

MUST BE POSTMARKED BY (5 days after Event ends)

Total Gross Taxable Sales \$ _____

Multiply Sales by % x _____

SALES TAX DUE \$ _____

Signature

Date

Name of Business(please print)

Phone Number

Address

City

State

Zip Code

*******If you have a SC Retail License*******

Complete and return this form, without payment, along with your retail license number for informational purposes. You will still need to report and pay the sales tax due with your regular sales tax return.

SC RETAIL LICENSE NUMBER _____



State of South Carolina
Department of Revenue
1350 Farrow Parkway, Suite 200
Myrtle Beach, SC 29577



Affidavit

TO: South Carolina Department of Revenue

DATE: _____

I, _____ hereby affirm that I have not conducted retail sales in South Carolina in the previous 12 months and will not conduct retail sales in South Carolina during the next 12 months. Therefore, I am not required to have a South Carolina retail license for special events.

I understand that if I do conduct retail sales in South Carolina more than once in the 24 month period I am required to obtain a retail license per SC Code Section §12-36-510.

PRINT NAME

BUSINESS NAME

ADDRESS

CITY/STATE

PHONE

SIGNATURE

1350

SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION
INTERNET REGISTRATION MYDORWAY.DOR.SC.GOV



Mail to SC DEPARTMENT OF REVENUE
REGISTRATION SECTION
COLUMBIA, SC 29214-0140

FOR OFFICE USE ONLY

SID# _____
W/H _____
SALES _____
USE _____
PARTNERSHIP _____
LICENSE TAX _____

SCDOR-111
(Rev. 8/6/15)
8048

Section A: Taxes to be Registered for This Business Location - Make Checks Payable to SCDOR

- Retail Sales/Accommodations License (Section B - \$50 license tax is required)
- Artist & Craftsman's License - Sells created or assembled products only at arts shows, crafts shows and festivals within SC (Section B - \$20 license tax is required)
- Use Tax (Section B - No fee required)
- Withholding Tax (Section C)
- Nonresident Withholding Exemption (Section D)

1. Owner, Partnership, or Corporate Charter Name _____		2. FEIN _____ SSN _____	
3. Mailing Address (for all correspondence) In Care Of _____ Street _____ City _____ State _____ ZIP _____		4. Type of Ownership <input type="checkbox"/> Sole Proprietor (one owner) <input type="checkbox"/> Partnership (two or more owners, other than LLP) <input type="checkbox"/> LLC/LLP filing as <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> South Carolina Corporation Date incorporated _____ <input type="checkbox"/> Foreign Corporation State and Date Incorporated _____ <input type="checkbox"/> Other (explain) _____	
5. Business Phone Number _____	6. Daytime Phone Number _____		
7. Email Address _____	8. Fax Number _____		
9. Physical Location of Business (No P.O. Box) Required For All Tax Types Street _____ City _____ County (Required) _____ State _____ ZIP _____		10. Is Physical Location within Municipal Limits? <input type="checkbox"/> Yes <input type="checkbox"/> No Which municipality? (i.e. city/town) _____ Are you an S.C. Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No How long have you lived in S.C.? _____ YR _____ MO	

Section B: Retail Sales/Accommodations/Artist & Craftsman License/Use Tax

In and out-of-state sellers A retail license will not be issued to a person with any outstanding state tax liability.

11. Purchaser's Certificate of Registration for Use Tax: Effective Date of Registration _____ mm/dd/yy	
12. Is Your Business Seasonal? <input type="checkbox"/> Yes If yes, list months active: _____ <input type="checkbox"/> No If no, filing status is monthly. See instructions for more information. You must file a zero return for active periods with no sales.	
13. How Many Retail Sales Locations Do You Operate in S.C. under Your Ownership? _____	
14. Trade Name (Doing Business As) _____	15. Location of Records (No P.O. Box) _____
16. Main Business (i.e., Retail Sales, Manufacturing, Service, etc.) _____	17. Anticipated Date of First Retail Sales mm/dd/yy
18. Type of Business	
<input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting (11) <input type="checkbox"/> Mining (21) <input type="checkbox"/> Utilities (22) <input type="checkbox"/> Construction (23) <input type="checkbox"/> Manufacturing (31-33) <input type="checkbox"/> Wholesale Trade (42) <input type="checkbox"/> Durable Medical Equipment (44)	<input type="checkbox"/> Max Tax (Vehicles) (44) <input type="checkbox"/> Retail Trade (44-45) <input type="checkbox"/> Artists & Craftsman (45) <input type="checkbox"/> Transportation & Warehouse (48-49) <input type="checkbox"/> Information (51) <input type="checkbox"/> Finance & Insurance (52) <input type="checkbox"/> Real Estate, Rental & Leasing (53)
<input type="checkbox"/> Professional, Scientific & Technical Services (54) <input type="checkbox"/> Management of Companies & Enterprises (55) <input type="checkbox"/> Administrative & Support Waste Management & Remediation Services (56) <input type="checkbox"/> Education Services (61)	<input type="checkbox"/> Health Care & Social Assistance (62) <input type="checkbox"/> Arts, Entertainment & Recreation (71) <input type="checkbox"/> Accommodation & Food Services (72) <input type="checkbox"/> Other Services (81) <input type="checkbox"/> Public Administration (92)
19. Check If You Sell These Products	
<input type="checkbox"/> Motor Oil <input type="checkbox"/> Prepaid Wireless Cards	<input type="checkbox"/> Tires <input type="checkbox"/> Service to Cellular and Personal Communications Users <input type="checkbox"/> Lead Acid Batteries <input type="checkbox"/> Large Appliances <input type="checkbox"/> Aviation Gasoline/Jet Fuel

Complete Page 2 of This Form to Apply for Withholding Tax

80481013

Section C: Withholding Tax

Every employer having employees earning wages in SC must register for withholding. Other types of payments also require state tax withholding. See instructions for more information.

20. Check the box that applies to your business:

- 02 Resident business: Principal place of business is inside South Carolina.
- 05 Nonresident Business: Principal place of business is outside of South Carolina.

21. Filing Frequency for Withholding Returns (See Form 105 for withholding payment frequencies):

- Quarterly: Returns must be filed every quarter.
- 01 Annual: All employees are household employees, farmers, fishermen or ministers. Returns are filed at the end of each calendar year.

22. Anticipated Date of First Payroll (mm/dd/yyyy): _____

This date will be used as the open date of your withholding account, and returns must be filed beginning with this date regardless of activity.

Section D: Nonresident Withholding Exemption

Check the appropriate block to administratively register with the Department and claim exemption from nonresident withholding required by SC Code Sections 12-8-540 (rents and royalties) 12-8-550 (temporarily doing business or performing services in SC) or 12-8-570 (trust or estate beneficiaries) The exempt person agrees to be subject to the jurisdiction of the Department and the SC courts to determine SC tax liability including withholding estimated taxes and interest and penalties, if any. Registering is not an admission of tax liability and does not by itself require the filing of a tax return

See instructions for further information

Main Business: _____

- I agree to file SC tax return
- I am not subject to SC Tax Jurisdiction (no NEXUS)

Section E: Name(s) of Business Owner, General Partners, Officers, or Members

Social Security Number	Name/Title/General Partners	Home Address	% Ownership

Social Security Privacy Act

It is mandatory that you provide your social security number on this tax form 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

Upon completion of both pages, sign and date the application below.

I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.

SIGNATURE OF OWNER ALL PARTNERS OR CORPORATE OFFICER

TITLE

DATE

MAIL TO: SC DEPARTMENT OF REVENUE
REGISTRATION SECTION
COLUMBIA, SOUTH CAROLINA 29214-0140

If you have questions about this form, please call (803) 896-1350.