



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Event Requirements

FS-150
(Rev. 09/08/22)
2200

Letter ID: L0026387140

Date Issued: July 06, 2023

CRAFTSMEN'S SUMMER CLASSIC ART & CRAFT FESTIVAL
2101 N OAK ST
MYRTLE BEACH SC 29577-3119

Event: Craftsmen's Summer Classic Art & Craft Festival 8/4/23-8/6/23

Businesses that conduct event sales more than once in a 24-month period must have a valid South Carolina Retail License, collect Sales Tax, and pay the collected tax to the SCDOR. If you make sales without a valid license, you can be fined up to \$500 for each sale.

If you are a nonprofit or charitable organization, you may be exempt from these requirements.

What you need to do:

- Complete a Special Event Affidavit and file a Special Event Return if you:
 - have not made sales in the 12 months prior to the event and
 - do not plan to make sales in the 12 months following the event.
- Register for a South Carolina Retail License if you have made or plan to make sales more than once in a 24-month period:
 - To register for a South Carolina Retail License, complete the Business Tax Application and pay the license fee at **dor.sc.gov/register**.
- If you already have a valid South Carolina Retail License, email your DBA name, your Sales Retail License number, and the letter ID found at the top of this letter to the email address below.

Visit **dor.sc.gov/event-guide** for more information on filing requirements for special events and festivals.

Questions? We're here to help. Contact this office:

Kayla.Jordan@dor.sc.gov
South Carolina Department of Revenue
Kayla Jordan
1350 Farrow Parkway
Suite 200
Myrtle Beach, SC 29577
(843) 492-2032



SPECIAL EVENT AFFIDAVIT

Event name: Craftsmen's Summer Classic Art & Craft Festival Event date: 08/04/23-08/06/23This event must meet the definition of a **Special Event**, according to SC Code Section 12-36-510 (c), which can be found at dor.sc.gov/policy.

You are not required to have a South Carolina Retail License if you have not made retail sales in South Carolina more than once in the current 24-month period, which is defined as:

- Not conducting retail sales in South Carolina in the previous 12 months **and**
- Not conducting additional retail sales in South Carolina in the next 12 months

If either statement is not true, you must apply for a South Carolina Retail License. Apply online at dor.sc.gov/register.If both statements are true, complete the following application. **This will not register you for a Retail License.**Additional information about Event and Festival requirements can be found at dor.sc.gov/event-guide.**Section A: Registration Information****Type of ownership**

- | | |
|--|--|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Limited Liability Company filing as: | <input type="checkbox"/> Professional Association |
| <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member | <input type="checkbox"/> Sole Proprietor |
| <input type="checkbox"/> Limited Liability Partnership filing as: | <input type="checkbox"/> SC Resident <input type="checkbox"/> Non-Resident |
| <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership | _____ years & _____ months lived in SC |
| <input type="checkbox"/> Limited Partnership | |

ID TypeFEIN _____
SSN _____**Business Names**Legal _____
DBA _____**Section B: Owner, Partner, Officer, and Member Information**

Social Security Number	Name	Title	Phone	Home Address	Ownership percentage

Section C: Business Addresses**Mailing address**

Street address

City State

ZIP In care of

Physical address (No PO Box)

Street address

City

ZIP County Municipality (required)

Section D: Banking Information**Financial Institution****Phone number****Email****Section E: Signature**

I agree to collect and pay the applicable Sales Tax for the county I am selling in on the provided FC-1, Special Event Sales Tax Return.

I understand that if the SCDOR's records indicate that this business made sales in the current 24-month period, then a Retail License will be issued and I will be billed for the license fee.

I certify that the information on this affidavit is correct, true, and complete to the best of my knowledge.

Title_____
Signature of owner, at least one partner, or corporate officer_____
Date will auto fill when signed

We prefer you to email this completed form prior to the event using the contact information below. If this is not possible, it can be turned in to the Revenue Officer at the event.

SC Department of Revenue

Attn: Kayla Jordan

Email: Kayla.Jordan@dor.sc.gov

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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SPECIAL EVENT SALES TAX RETURN

FC-1
(Rev. 2/7/22)
6418Event name: Craftsmen's Summer Classic Art & Craft FestivalEvent date: 08/04/23-08/06/23

Each retailer is required by law to keep records of gross sales, as they are necessary to determine the correct amount of tax due. **The Sales Tax applicable in this county is 9 %.**

1. Total gross taxable sales \$ _____

2. Sales tax rate x 9 %

3. Sales Tax due (multiply line 1 and line 2) \$ _____

Print name_____
Signature_____
Date_____
Name of business_____
Phone number_____
Street address_____
City_____
State_____
Zip

- Contact Kayla Jordan at 843-492-2032 if you have any questions.
- Mail completed form with a check, money order or cashier's check made payable to SCDOR to:

SC Department of Revenue
Attn: Kayla Jordan
1350 Farrow Parkway, Suite 200
Myrtle Beach, SC 29577

MUST BE POSTMARKED BY August 11, 2023

Additional information about Event and Festival requirements can be found at dor.sc.gov/event-guide.

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dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION
Save time by registering online at **MyDORWAY.dor.sc.gov**

SCDOR-111
(Rev. 10/20/20)
8048

*See **SCDOR-111 Instructions**, available at **dor.sc.gov/forms**, for additional details and assistance with completing this application.

Section A: Entity Registration Information

Registration Selection

- ☐ Sales & Use Tax (Section D) ☐ Withholding Tax (Section E) ☐ Nonresident Withholding Exemption (Section F)

1. Type of ownership

- ☐ Corporation
☐ Limited Liability Company
 ☐ Corporation ☐ Partnership ☐ Single Member
☐ Limited Liability Partnership
 ☐ Corporation ☐ Partnership
☐ Limited Partnership
- ☐ Partnership
☐ Professional Association
☐ Sole Proprietor
 ☐ SC Resident ☐ Non-Resident
 _____ years & _____ months lived in SC

2. ID Type (Required)

FEIN _____
SSN _____

3. Business Names

Legal _____
DBA _____

4. \$25 CL-1 Fee (This is not applicable for Sole Proprietors.)

- ☐ Not paid ☐ Paid at SOS ☐ N/A

5. State and Date Incorporated (mm/dd/yy)

Section B: Owner, Partner, Officer, and Member Information

Social Security Number	Name	Title	Phone	Home Address	Ownership percentage

Section C: Business Addresses

Mailing address				Physical address (No PO Box)			
Street address				Street address			
Unit type	Unit	City	State	Unit type	Unit	City	
ZIP		In care of		ZIP		County	Municipality (required)

Section D: Account Details Retail License - \$50 Artist & Craftsman's License - \$20 Use Tax Certificate - No Fee

*A retail license will not be issued to a person or entity with any outstanding state tax liability.

6. Nature of business (Provide a brief description of your business activity.)

7. Sales & Use Account Commence Date (mm/dd/yy)

8. Filing Frequency (Zero return must be filed for active periods with no sales)

- ☐ Monthly ☐ Seasonal - list active months below:

9. Account Subtype

- ☐ Accommodations ☐ Artist&Craftsman ☐ Aviation Tax
☐ Max Tax ☐ Retail ☐ Use Tax

10. NAICS Code Categories

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting (11) | <input type="checkbox"/> Max Tax (Vehicles) (44) | <input type="checkbox"/> Real Estate, Rental & Leasing (53) | <input type="checkbox"/> Health Care & Social Assistance (62) |
| <input type="checkbox"/> Mining (21) | <input type="checkbox"/> Retail Trade (44-45) | <input type="checkbox"/> Professional, Scientific, & Technical Services (54) | <input type="checkbox"/> Arts, Entertainment, & Recreation (71) |
| <input type="checkbox"/> Utilities (22) | <input type="checkbox"/> Artists & Craftsman (45) | <input type="checkbox"/> Management of Companies & Enterprises(55) | <input type="checkbox"/> Accommodation & Food Services (72) |
| <input type="checkbox"/> Construction (23) | <input type="checkbox"/> Transportation & Warehouse (48-49) | <input type="checkbox"/> Administrative & Support, Waste Management & Remediation Services (56) | <input type="checkbox"/> Other Services (81) |
| <input type="checkbox"/> Manufacturing (31-33) | <input type="checkbox"/> Information (51) | <input type="checkbox"/> Education Services (61) | <input type="checkbox"/> Public Administration (92) |
| <input type="checkbox"/> Wholesale Trade (42) | <input type="checkbox"/> Finance & Insurance (52) | | |
| <input type="checkbox"/> Durable Medical Equipment (44) | | | |

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11. Additional Sales Selections (check all that apply)		
<input type="checkbox"/> Large appliances	<input type="checkbox"/> Motor oil	<input type="checkbox"/> Prepaid wireless cards
<input type="checkbox"/> Lead acid batteries	<input type="checkbox"/> Tires	<input type="checkbox"/> Rental surcharge
<input type="checkbox"/> Service to cellular and personal communications users		
12. Sales Methods (check all that apply)		
<input type="checkbox"/> Art shows, craft shows, or festivals	<input type="checkbox"/> Physical storefront	
<input type="checkbox"/> Flea market	<input type="checkbox"/> Online website: _____	
<input type="checkbox"/> Online marketplace (which does not collect sales tax) Examples include Craigslist, Facebook Marketplace)	<input type="checkbox"/> Other: _____	
Section E: Account Details - Withholding		
Every employer with employees earning wages in South Carolina must register for Withholding. Other types of payments also require state tax Withholding. See instructions for more information.		
13. Withholding account date of first payroll (mm/dd/yy) _____	14. Sole Proprietor FEIN (required) _____	
15. Residency status of employer or Withholding agent <input type="checkbox"/> Resident business <input type="checkbox"/> Nonresident business		
16. Filing frequency for Withholding returns (See Form 105 for Withholding payment frequencies) <input type="checkbox"/> Quarterly <input type="checkbox"/> Annual (Must meet specific requirements. See instructions.)		
Section F: Nonresident Withholding Exemption		
Nonresident businesses who have activity but no employees in South Carolina can be granted exemption from Withholding Tax. See instructions for more information.		
Nature of business _____		
<input type="checkbox"/> I agree to file a South Carolina tax return <input type="checkbox"/> I am not subject to South Carolina Tax Jurisdiction (no NEXUS)		
Section G: Banking Information		
17. Financial Institution _____	Phone number _____	Email _____
Section H: Business Contact Information ***POAs must submit completed and signed SC2848		
18. Contact's name _____	Phone number _____	Email _____
Notice of automatic additional account creation: Due to NAICS Code requirements, the applied for account may automatically generate a Business Personal Property Account. Additional notification by mail occurs when applicable.		
I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.		
Section I: Signatures, Titles, Dates		
Signature of owners, all partners, officers, and members _____ _____ _____	Title _____ _____ _____	Date signed _____ _____ _____

For more information on starting and running your business in South Carolina, visit **scbos.sc.gov**.

Make checks payable to SCDOR.

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0850

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

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