



State of South Carolina
Department of Revenue
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214



January 29, 2016

To: All Retail Vendors
From: South Carolina Department of Revenue
Re: Craftsmen's Classic Art & Craft Festival 2016

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, report and pay the applicable sales tax. Operating without a valid South Carolina retail 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 Andrea Cornelius at the address below.

SC Department of Revenue
Attn: Andrea Cornelius
PO Box 125
Columbia, SC 29214-1313

- 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 Andrea Cornelius if you have any questions at 803-898-5056.
- 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 _____

1350

SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION

INTERNET REGISTRATION: SCBOS.SC.GOV

FOR OFFICE USE ONLY

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

SCDOR-111
(Rev. 10/13/14)
8048

Please Print
Use Blue or
Black Ink



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"/> Max Tax (Vehicles) (44) <input type="checkbox"/> Professional, Scientific, & Technical Services (54) <input type="checkbox"/> Health Care & Social Assistance (62) <input type="checkbox"/> Mining (21) <input type="checkbox"/> Retail Trade (44-45) <input type="checkbox"/> Management of Companies & Enterprises(55) <input type="checkbox"/> Arts, Entertainment, & Recreation (71) <input type="checkbox"/> Utilities (22) <input type="checkbox"/> Artists & Craftsman (45) <input type="checkbox"/> Administrative & Support, Waste Management & Remediation Services (56) <input type="checkbox"/> Accommodation & Food Services (72) <input type="checkbox"/> Construction (23) <input type="checkbox"/> Transportation & Warehouse (48-49) <input type="checkbox"/> Education Services (61) <input type="checkbox"/> Other Services (81) <input type="checkbox"/> Manufacturing (31-33) <input type="checkbox"/> Information (51) <input type="checkbox"/> Public Administration (92) <input type="checkbox"/> Wholesale Trade (42) <input type="checkbox"/> Finance & Insurance (52) <input type="checkbox"/> Real Estate, Rental & Leasing (53)	
19. Check If You Sell These Products	
<input type="checkbox"/> Motor Oil <input type="checkbox"/> Tires <input type="checkbox"/> Lead Acid Batteries <input type="checkbox"/> Large Appliances <input type="checkbox"/> Aviation Gasoline/Jet Fuel <input type="checkbox"/> Prepaid Wireless Cards <input type="checkbox"/> Service to Cellular and Personal Communications Users	

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



STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

Place an X in all boxes that apply. **USE BLACK INK ONLY.**

- AMENDED** Change of Address Business Permanently Closed
- Return (Make changes to address below) Date _____
- (Complete form C-278 and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically at www.dor.sc.gov
DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see Form ST-14.
USE BLACK INK ONLY

STOP COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

- 1. Total Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use (From Item 3 of Sales and Use Tax Worksheet on reverse side) 1. ▶ _____ .
- 2. Total Amount of Deductions (From Item 5 of Sales and Use Tax Worksheet)..... 2. ▶ _____ .
- 3. Net Taxable Sales and Purchases (Line 1 minus line 2)..... 3. ▶ _____ .
- 4. State Sales and Use Tax: Multiply Line 3 x 6% (.06)..... 4. ▶ _____ .

6%

ADDITIONAL TAX FROM ST-389

STOP Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 6.

- 5. Total Taxes Due (From Column B, line 2, page 7 of 8 of form ST-389)..... 5. ▶ _____ .
- 6. Total State and Local Taxes Due (Add line 4 and line 5)..... 6. ▶ _____ .
- 7. Taxpayer's Discount (For timely filed and paid returns only) If your combined tax liability is less than \$100.00, the discount rate is 3% (.03) of line 6. If the total is \$100.00 or more, the discount is 2% (.02) of line 6. (Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)..... 7. ▶ _____ .
- 8. Net Tax Payable (Line 6 less line 7)..... 8. ▶ _____ .
- 9. Penalty _____, Interest _____, 14-4702 (Add Penalty and Interest. Enter Total on line 9 at right.)..... 9. ▶ _____ .
- 10. **TOTAL AMOUNT DUE** (Add lines 8 and 9)..... 10. ▶ _____ .

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No Preparer's name _____ Phone number _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address:

CLIP CHECK HERE

SALES AND USE TAX WORKSHEET

Retail License or Use Tax Registration Number _____

Period Ended MM/YY _____

Item 1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use 1. _____

Item 2. Out-of-State Purchases Subject to Use Tax 2. _____

Item 3. Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use (Add Items 1 and 2. Enter here and on line 1 on front of ST-3.) 3. _____

If local tax is applicable, enter the total on Item 1 of ST-389 worksheet.

Note Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet).

Item 4. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	▶	\$	Column B Amount of Deduction
a. <u>*Sales Exempt During "Sales Tax Holiday" in August</u>	▶	\$	_____
b. <u>**Sales over \$100.00 delivered onto Catawba Reservation</u>		\$	_____
_____		\$	_____
_____		\$	_____
_____		\$	_____
_____		\$	_____
_____		\$	_____

Item 5. Total Amount of Deductions (Enter total of Column B here and on Line 2 on front of ST-3.) 5. < _____ >

Item 6. Net Taxable Sales and Purchases (Item 3 minus Item 5. Enter total here and Line 3 on front of ST-3.) 6. _____

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return. For questions regarding this form, call (803) 898-5000.

*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our internet website: www.dor.sc.gov > Law and Policy: Dept. Advisory Opinions > An Alphabetical Index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.

**Catawba Tribal Sales- (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Item 1 of worksheet on the ST-3 form but are deducted on Item 4b of the ST-3 worksheet and included on Item 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.

NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
3. TRANSPORTATION TAX 34-2728				
		(A)		(B)
BERKELEY	1008	_____	x 1% =	_____
CHARLESTON	1010	_____	x .005 =	_____
DORCHESTER	1018	_____	x 1% =	_____
RICHLAND	1040	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____
_____	_____	_____	x 1% =	_____

4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.				
		(A)		(B)
LANCASTER	1029	_____	x 8% =	_____
YORK	1046	_____	x 7% =	_____

5. RESERVED				
		(A)		(B)
_____	_____	_____		_____

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.

**NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.**

Retail License or Use Tax

Registration Number _____

Business Name _____

Period ended _____

Page _____

of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
7. TOURISM DEVELOPMENT TAX	34-2740	(A)	(B)
MYRTLE BEACH	2615		x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
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_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =
_____	_____	_____	x 1% =

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

- 1. Add Column A from pages 1, 3, 4, 5, 7 and all ST389-A's..... **1** ▶ _____
- 2. Total Local Sales Tax Due add Column B from pages 1, 3, 4, 5, 7 and all ST389-A's..... **2** _____

NOTE: Other counties may adopt local taxes at a later date.
For answers to questions pertaining to completing this form, please call (803) 898-5000.

Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101
Submit all pages containing applicable data.



State of South Carolina
Department of Revenue
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214



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 _____

SSN _____

BUSINESS NAME _____

ADDRESS _____

CITY/STATE _____

PHONE _____

SIGNATURE _____



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

Craftsmen's Classic Art & Craft Festival
March 4th, 5th & 6th, 2016

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 rate%.**

- Contact contact name if you have any questions at direct line
- 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: Andrea Cornelius
PO Box 125
Columbia, SC 29214-1313

MUST BE POSTMARKED BY March 11, 2016

Total Gross Taxable Sales \$ _____

Multiply Sales by 8% % _____

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 _____