



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

1452 West Evans Street  
Florence, South Carolina 29501

2/10/2016

To: All Retail Vendors  
From: South Carolina Department of Revenue  
Re: Sumter County Iris Festival

The South Carolina Department of Revenue (SCDOR) divides festivals and events into two categories. This particular event (Iris Festival) is defined as a Retail Event. A Retail Event is a promotional show, trade show, fair, festival, or carnival for which an admissions fee **IS NOT** required for entering the event.

If you are operating at a Retail Event, you **WILL BE REQUIRED** to register for a retail license to collect and remit the South Carolina 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 one of the Revenue Officers listed 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 the address and Revenue Officers listed below.

**SC Department of Revenue**  
**Attn: Erin Lynch or Diane Spivey**  
**1452 West Evans St., Suite 100**  
**Florence, SC 29501**

- Contact Revenue Officers **Erin Brewer Lynch (843-519-1423)** or **Diane Spivey (843-519-1407)** if you have any questions.
- Contact one of the Revenue Officers 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 Officers named above.

D/B/A \_\_\_\_\_

SC Retail License Number \_\_\_\_\_

1350

SOUTH CAROLINA DEPARTMENT OF REVENUE  
TAX REGISTRATION APPLICATION

FOR OFFICE USE ONLY

Please Print  
Use Blue or  
Black Ink



INTERNET REGISTRATION: SCBOS.SC.GOV  
Mail TO: SC DEPARTMENT OF REVENUE  
REGISTRATION UNIT  
COLUMBIA, SC 29214-0140

SID# \_\_\_\_\_  
W/H \_\_\_\_\_  
SALES \_\_\_\_\_  
USE \_\_\_\_\_  
PARTNERSHIP \_\_\_\_\_  
LICENSE TAX \_\_\_\_\_

SCDOR-111  
(Rev. 11/22/13)  
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)

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

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

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**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:  
 **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 UNIT  
 COLUMBIA, SOUTH CAROLINA 29214-0140**  
 If you have questions about this form, please call (803) 896-1350.

### **Who qualifies for an Artists And Craftsmen license?**

Three conditions must be met to be able to purchase this \$20 license instead of the \$50 retail license. Both licenses require sales tax to be charged, collected, and paid through a sales tax return on a monthly, quarterly, or annual return. The filing frequency is determined by the tax amount that is generally due.

1. The person making the retail sales must be an artist or craftsman.
2. The products for sale must have been created or assembled by the artist or craftsman selling them.
3. Such products must be sold at arts/crafts shows, or at festivals.

If these three conditions are not met, then the \$50 retail license is needed. Again, the retail license allows for items to be sold in any type of setting in South Carolina, such as shops, stores, flea markets, etc. The retail license also allows the license holder to sell items that they did not create or assemble themselves, and allows for materials to be purchased tax-free so that the tax is only charged on a particular item when it is sold to the end user.

### **Pertinent South Carolina Law Code**

SECTION 12-36-510. Retail license requirements; license tax; "special events".

(A) Before engaging in business:

(1) Every retailer shall obtain a retail license for each permanent branch, establishment, or agency and pay a license tax of fifty dollars for each retail license at the time of application.

(2) Every artist and craftsman selling at arts and crafts shows and festivals, products they have created or assembled, shall obtain a retail license and pay a license tax of twenty dollars at the time of application. This license may be used only for one location at a time.

(3) Every retailer operating a transient or temporary business within this State shall obtain a retail license and pay a license tax of fifty dollars at the time of application. This license may be used only for one location at a time. For purposes of this item, "transient business" means a business, other than one licensed under item (2) of this section, which does not have a permanent retail location in this State, but otherwise makes retail sales within this State. "Temporary business" means a business which makes retail sales in this State for no more than thirty consecutive days at one location.

(B) A retail license is not required of:

(1) persons selling at flea markets or conducting a yard sale not more than once a quarter, unless they make retail sales at flea markets or yard sales as a regular business;

(2) organizations conducting concession sales at festivals if the gross proceeds of the sales are exempt from sales tax pursuant to Section 12-36-2120(39);

(3) persons furnishing accommodations to transients for one week or less in any calendar quarter; however, accommodations taxes must be remitted annually, on forms prescribed by the department, by April 15 of the following year. This item does not apply to rental agencies or persons having more than one rental unit;

(4) persons making sales which are exempt under Section 12-36-2120(41).

(C) Retailers making sales at a special event, in lieu of the licensing requirements of this section and discount provisions of Section 12-36-2610, shall file a special events sales tax return.

For purposes of this subsection, the special event sales tax return may be used only for one special event and must be filed with the department together with the tax due within five days of the completion of the special event. However, the department may require payment upon demand.

**"Special event" means a promotional show, trade show, fair, festival, or carnival for which an admissions fee is required for entering the event. In addition, the event must be operated for a period of less than twelve consecutive days.**

The provisions of this subsection do not apply to retailers licensed pursuant to subsection (A)(2) or (3).

(D) The department may determine which retail license or licenses a retailer must obtain.