



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



October 28, 2016

To: All Retail Vendors
From: South Carolina Department of Revenue
Re: Craftsmen's Christmas Classic Nov. 11th – 13th, 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 Ashlee King at the address below.

SC Department of Revenue
Attn: Ashlee King
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 Ashlee.King@dor.sc.gov if you have any questions or call (803) 898-5184.
- 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: 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"/> Lead Acid Batteries <input type="checkbox"/> Large Appliances <input type="checkbox"/> Aviation Gasoline/Jet Fuel <input type="checkbox"/> Service to Cellular and Personal Communications Users

Complete Page 2 of This Form to Apply for Withholding Tax

80481013

1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

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

ST-3 (Rev. 8/11/15) 5001

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

- AMENDED Return, Change of Address, Business Permanently Closed, (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.

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... 1.
2. Total Amount of Deductions... 2.
3. Net Taxable Sales and Purchases... 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... 5.
6. Total State and Local Taxes Due... 6.
7. Taxpayer's Discount... 7.
8. Net Tax Payable... 8.
9. Penalty, Interest... 9.
10. TOTAL AMOUNT DUE... 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

50011048

CLIP CHECK HERE

SALES AND USE TAX WORKSHEET

6%

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. *Sales Exempt During "Sales Tax Holiday" in August	\$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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.
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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 Christmas Classic
November 11th - 13th, 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 8%.**

- Contact Ashlee King if you have any questions at 803 898-5184
- 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: Ashlee King
PO Box 125
Columbia, SC 29214-1313

MUST BE POSTMARKED BY November 18, 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 _____