

Letter ID: L0030904265  
Date Issued: September 19, 2024LITTLE RIVER SHRIMP FEST  
4468 MINEOLA AVE  
LITTLE RIVER SC 29566-8740

Event: Little River ShrimpFest 10/12/24-10/13/24

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](https://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](https://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



Event name: Little River ShrimpFest Event date: 10/12/24-10/13/24

This 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](http://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](http://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](http://dor.sc.gov/event-guide).

| Section A: Registration Information  |                  |  |                                     |                                       |                               |
|--|------------------|--|-------------------------------------|---------------------------------------|-------------------------------|
| <b>Type of ownership</b>   |                  |  |                                     |                                       |                               |
| <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   |                  |  |                                     |                                       |                               |
| <b>ID Type</b>   |                  |  | <b>Business Names</b>               |                                       |                               |
| FEIN _____   |                  |  | Legal _____                         |                                       |                               |
| SSN _____  |                  |  | DBA _____                           |                                       |                               |
| Section B: Owner, Partner, Officer, and Member Information   |                  |  |                                     |                                       |                               |
| Social Security Number   | Name             | Title  | Phone                               | Home Address                          | Ownership percentage          |
|  |                  |  |                                     |                                       |                               |
|  |                  |  |                                     |                                       |                               |
|  |                  |  |                                     |                                       |                               |
| Section C: Business Addresses  |                  |  |                                     |                                       |                               |
| <b>Mailing address</b>   |                  |  | <b>Physical address (No PO Box)</b> |                                       |                               |
| Street address _____   |                  |  | Street address _____                |                                       |                               |
| City _____   |                  | State _____  | City _____                          |                                       |                               |
| ZIP _____  | In care of _____ |  | ZIP _____                           | County _____                          | Municipality (required) _____ |
| Section D: Banking Information   |                  |  |                                     |                                       |                               |
| <b>Financial Institution</b>   |                  | <b>Phone number</b>  |                                     | <b>Email</b>                          |                               |
|  |                  |  |                                     |                                       |                               |
| 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  
Kayla.Jordan@dor.sc.gov

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**SPECIAL EVENT SALES TAX RETURN**

**FC-1**  
(Rev. 2/7/22)  
6418

dor.sc.gov

Event name: Little River ShrimpFest

Event date: 10/12/24-10/13/24

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 8 %.**

- 1. Total gross taxable sales \$ \_\_\_\_\_
- 2. Sales tax rate x 8 %
- 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 Ste 200  
 Myrtle Beach SC 29577

**MUST BE POSTMARKED BY October 18, 2024**

Additional information about Event and Festival requirements can be found at [dor.sc.gov/event-guide](http://dor.sc.gov/event-guide).

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