



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Event Requirements

Letter ID: L0029682511

Date Issued: May 07, 2024

42ND ANNUAL WORLD FAMOUS BLUE CRAB FESTIVAL
4468 MINEOLA AVE
LITTLE RIVER SC 29566-8740

Event: 42nd Annual World Famous Blue Crab Festival

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

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dor.sc.gov

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

SPECIAL EVENT AFFIDAVIT

FS-152 (Rev. 3/22/23) 2202

Event name: 42nd Annual World Famous Blue Crab Festival Event date: 05/18/24-05/19/24

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.

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
ID Type
Business Names
Section B: Owner, Partner, Officer, and Member Information
Section C: Business Addresses
Mailing address
Physical address (No PO Box)
Section D: Banking Information
Section E: Signature

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: 42nd Annual World Famous Blue Crab Festival

Event date: 05/18/24-05/19/24

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 May 24, 2024Additional information about Event and Festival requirements can be found at dor.sc.gov/event-guide.

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