



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



October 10, 2014

To: All Retail Vendors
From: South Carolina Department of Revenue
Re: Repticon (admission fee charged)

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 Simpson at the address below.

SC Department of Revenue
Attn: Andrea Simpson
545 N. Pleasantburg Dr., Ste. 300
Greenville, SC 29607

- 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 Simpson if you have any questions at 864-552-4943.
- Contact the Revenue Officer noted above if you are a public or charitable organization.