



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Event Requirements

FS-150
(Rev. 09/08/22)
2200

Letter ID: L0037331050
Date Issued: March 26, 2026

LITTLE RIVER CHAMBER OF COMMERCE
WORLD FAMOUS BLUE CRAB FESTIVAL
4469 MINEOLA AVE
LITTLE RIVER SC 29566-8741

Event: 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.
- Use the SCDOR's Business Tax Application to register for a South Carolina Retail License if you have made or plan to make sales more than once in 24-month period:
 - The fastest, easiest way to access the Business Tax Application is to scan the QR code below. You can also visit dor.sc.gov/register.
 - As part of the application, you must pay the applicable license fee.
- 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.
 - Report your sales from this event using our free tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov.

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:

mary.williams@dor.sc.gov
South Carolina Department of Revenue
Mary Williams
1350 Farrow Parkway
Suite 200
Myrtle Beach, SC 29577
(843) 492-2021





SPECIAL EVENT AFFIDAVIT

Event name: WORLD FAMOUS BLUE CRAB FESTIVALEvent date: May 16, 2026

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 <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> Limited Liability Partnership filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Partnership <input type="checkbox"/> Professional Association <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> SC Resident <input type="checkbox"/> Non-Resident _____ years & _____ months lived in SC					
ID Type FEIN _____ SSN _____			Business Names Legal _____ DBA _____		
Section B: Owner, Partner, Officer, and Member Information					
Social Security Number	Name	Title	Phone	Home Address	Ownership percentage
Section C: Business Addresses					
Mailing address _____ Street address _____ City State _____ ZIP In care of			Physical address (No PO Box) _____ Street address _____ City _____ ZIP County Municipality (required)		
Section D: Banking Information					
Financial Institution		Phone number		Email	
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: Mary Williams
mary.williams@dor.sc.gov

