



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**RETAIL LICENSE APPLICATION FOR  
ARTISTS AND CRAFTSMEN**  
TELEPHONE (803) 898-5660 OR 898-5872

**FORM 110**

(Rev. 4/22/04)  
8009

**License Tax of \$20.00 Required**

PLEASE PRINT OR TYPE ALL INFORMATION

For Office Use

SID No. \_\_\_\_\_  
File No. \_\_\_\_\_  
14-2601

| <p>1. OWNER, PARTNERS OR CORPORATE NAME</p>  | <p>2. TRADE NAME (DOING BUSINESS AS)</p>  |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
|--|---|------------------------|--------------------------|---------|--------------------------|---|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|
| <p>3. PHYSICAL LOCATION OF BUSINESS REQUIRED (No P.O. Box)</p> <p>_____</p> <p style="text-align: center;">STREET</p> <p>_____</p> <p>CITY                      COUNTY                      STATE                      ZIP</p>   | <p>4. PHONE NUMBER</p> <p>_____</p> <p>5. FEDERAL IDENTIFICATION NUMBER</p> <p>_____</p> <p>7. PLEASE DESCRIBE THE ITEM(S) YOU WILL BE SELLING THAT YOU HAVE CREATED OR ASSEMBLED.</p> <p>_____</p> <p>_____</p> <p>_____</p> |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| <p>6. MAILING ADDRESS (IF DIFFERENT)</p> <p>_____</p> <p style="text-align: center;">IN CARE OF</p> <p>_____</p> <p style="text-align: center;">STREET</p> <p>_____</p> <p>CITY                      COUNTY                      STATE                      ZIP</p>  | <p>8. LOCATION OF RECORDS</p> <p>_____</p>  |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| <p>9. TYPE OF OWNERSHIP</p> <p><input type="checkbox"/> SOLE PROPRIETOR (one owner)      <input type="checkbox"/> LLC/LLP</p> <p><input type="checkbox"/> PARTNERSHIP (two or more owners)      <input type="checkbox"/> UNINCORPORATED ASSOCIATION; ENTER LEGAL NAME. _____</p> <p><input type="checkbox"/> OTHER (EXPLAIN) _____      <input type="checkbox"/> SC CORPORATION DATE INC. _____</p> <p><input type="checkbox"/> FOREIGN CORPORATION (attach copy of articles or certificate of authority).</p>   |   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| <p>10. NAMES OF BUSINESS OWNER, PARTNERS OR OFFICERS:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">SOCIAL SECURITY NUMBER</th> <th style="width:40%;">NAME/TITLE</th> <th style="width:30%;">ADDRESS</th> <th style="width:15%;">IF PARTNER PERCENT OWNED</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> |   | SOCIAL SECURITY NUMBER | NAME/TITLE               | ADDRESS | IF PARTNER PERCENT OWNED | 1 |  |  |  | 2 |  |  |  | 3 |  |  |  | 4 |  |  |  |
| SOCIAL SECURITY NUMBER   | NAME/TITLE  | ADDRESS                | IF PARTNER PERCENT OWNED |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| 1  |   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| 2  |   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| 3  |   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| 4  |   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |
| <p>11. ANTICIPATED DATE OF FIRST SALE</p> <p>_____</p>   | <p>12. IS YOUR BUSINESS SEASONAL?    <input type="checkbox"/> YES    <input type="checkbox"/> NO</p> <p>IF YES, LIST MONTHS ACTIVE _____</p> <p>_____</p>   |                        |                          |         |                          |   |  |  |  |   |  |  |  |   |  |  |  |   |  |  |  |

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

**I/WE HEREBY CERTIFY THAT I/WE WILL BE SELLING AT ARTS AND CRAFTS SHOWS OR FESTIVALS ART OBJECTS AND/OR CRAFTS ITEMS THAT I/WE HAVE CREATED OR ASSEMBLED.**

\_\_\_\_\_  
SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

**RETURN TO:** SOUTH CAROLINA DEPARTMENT OF REVENUE  
REGISTRATION UNIT  
COLUMBIA, SOUTH CAROLINA 29214-0140

## **INFORMATION**

Artists and craftsmen intending to sell products they create or assemble at art shows, craft shows and festivals within this State must obtain a retail license under Code Section 12-36-510(A)(2). This license is valid for any such shows or festivals held in South Carolina; however, it may be only used for one show or festival at a time. In order to qualify for the retail license issued to artists and craftsmen, three conditions must be met. The statute requires:

1. The person making the retail sales must be an artist or craftsman.
2. The products for sale must have been created or assembled by the artist or craftsman selling them, and
3. Such products must be sold at arts or crafts shows or at festivals held in South Carolina.

Artists and craftsmen who also sell their products at a permanent location, whether or not in addition to sales made at shows or festivals, must obtain a permanent retail license for that location in accordance with Code Section 12-36-510(A)(1). The artists and craftsmen license authorized by Code Section 12-36-510(A)(2) is only valid for sales at art shows, craft shows and festivals and therefore is not valid for any permanent, fixed locations.