

An application for a Purchaser's Certificate of Registration (Form SCDOR-111) may be obtained at one of the Department's five Taxpayer Service Centers (located in Greenville,²⁹ Charleston,³⁰ Florence,³¹ Myrtle Beach³² and Rock Hill³³) or at the main Columbia office.³⁴

A completed application may also be mailed to: South Carolina Department of Revenue, P.O. Box 125, Columbia, South Carolina 29214. There is no charge for a Purchaser's Certificate of Registration.

F. Special Events Returns³⁵

In lieu of purchasing a retail license, certain retailers may report their sales on a special events return. A special event is any promotional show, trade show, fair or carnival for which an admissions fee is required. Also, the event must operate for less than 12 consecutive days.

A special events return may be used by a retailer who is **not** required to be licensed as an artist or craftsman, or who is **not** already licensed as a transient or temporary retailer.

The Department of Revenue does not have a separate form called a *special events return*. A retailer should file Form ST-3 (and Form ST-389 if applicable) and write "**Special Events Return**," or similar notation, on the face of each form. The discount for prompt payment is not allowed on such returns.

Special events returns are due within five days of the completion of the special event. However, the Department of Revenue may require earlier filing and payment, if deemed necessary.

G. Types of Paper Returns

Most taxpayers who are liable for the state and local taxes that are administered and collected by the Department must file Form ST-3. However, the type of form used depends on the taxpayer's business. The following forms are used depending on the taxpayer's business:

²⁹ 545 North Pleasantburg Drive, Suite 300, Greenville, SC, 29607; (864) 241-1200.

³⁰ 2 Southpark Circle, Suite 100, Charleston, SC, 29407; (843) 852-3600.

³¹ 1452 West Evans Street, Florence, SC, 29501; (843) 661-4850.

³² 1330 Howard Parkway, Myrtle Beach, SC, 29577; (843) 839-2960.

³³ 454 South Anderson Rd., Business & Technology Ctr., Suite 202, Rock Hill, SC, 29730; (803) 324-7641.

³⁴ 300A Outlet Pointe Blvd., Columbia, SC 29210; (803) 898-5000.

³⁵ South Carolina Code §12-36-510(C).

