

Retail Sales Tax



THIS LICENSE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE RETAIL LICENSE

THIS LICENSE IS NEITHER TRANSFERABLE NOR ASSIGNABLE BEFORE POSTING READ INSTRUCTIONS BELOW

ST-1 (Rev. 07-Jun-2018) 5000

OWNER NAME AND BUSINESS LOCATION: KINARD, KAY 907A BAY ST BEAUFORT SC 29902-5567

LICENSE MUST BE RETURNED FOR ALL CHANGES AND/OR CLOSE OF BUSINESS

KAY KINARD 2500 HERMITAGE ROAD BEAUFORT SC 29902



INDUSTRY TYPE 454111 EFFECT DATE 09-Jul-2018

Table with license details: LICENSE NUMBER 120603285, INDUSTRY TYPE 454111, EFFECT DATE 09-Jul-2018

Letter ID: L0007135975

TRADE NAME AND MAILING ADDRESS THIS LICENSE IS VALID FOR ABOVE LOCATION ONLY. CHANGE OF LOCATION OR OWNERSHIP REQUIRES NEW LICENSE. EACH PLACE OF BUSINESS MUST BE LICENSED SEPARATELY

File # 120603285 SID # 2231318 Beaufort Beaufort 2058

This retail license is issued pursuant to Article 5, Chapter 36, Title 12, Code of Laws of South Carolina, 1976, as amended. The retail license is valid so long as the person to whom it is issued continues in the same business at the same location as shown on license, unless revoked by the Department of Revenue for cause. It is presumed that a retailer is not continuing in the same business and must surrender the retail sales license if the retailer has no retail sales for twenty-four consecutive months. To allow the license to remain valid, the retailer may submit an affidavit to the department swearing that the business is continuing. If the business is closed, moved or sold, the licensee must complete the questions listed below and return this license to the SC Department of Revenue, PO Box 125, Columbia, SC 29214.

IF THERE ARE ANY QUESTIONS REGARDING THIS LICENSE, CONTACT THIS DIVISION AT (803) 896-1350

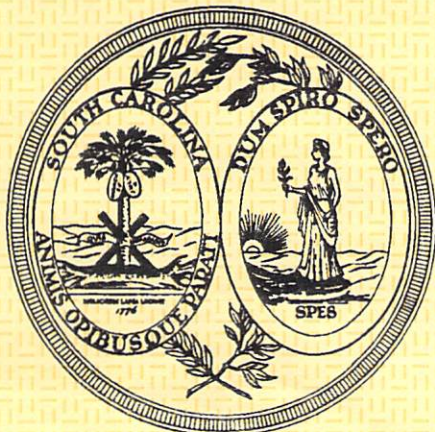
OUT OF BUSINESS OR CHANGE OF OWNERSHIP (Also complete C-278)

DATE OF CLOSING OR SALE NEW FIRM NAME NEW OWNER'S NAME OR NAMES

CHANGE OF ADDRESS AND/OR TRADE NAME (Also complete SC-8822)

IF BUSINESS LOCATION CHANGES, RETURN THIS LICENSE AND COMPLETE CHANGE OF ADDRESS/BUSINESS LOCATION FORM ST-8822. IF BUSINESS IS MOVED OR THE TRADE NAME IS CHANGED, GIVE THE:

NEW TRADE NAME DATE BUSINESS MOVED NEW LOCATION ADDRESS BUSINESS MUNICIPAL LIMITS MAILING ADDRESS NEW TELEPHONE NUMBER



INSTRUCTIONS

This is your new license. Please fold on the above perf marks and display in a conspicuous place. If you have any questions concerning this license, please call the SC Department of Revenue (803) 896-1350. If the business is closed, moved, or sold, please complete the form above and return it with the original license to:

South Carolina Department of Revenue Registration Section P O Box 125, Columbia, SC 29214

JP:175E:000455:010IN:0A#:A0944082317J:0000064989\*



## IMPORTANT INFORMATION ABOUT YOUR LICENSE

PROVIDE A COPY OF THIS INFORMATION BELOW TO YOUR CPA AND/OR TAX PREPARER

ST-1 Retail License number: 120603285

### A RETURN MUST BE FILED EVEN IF YOU HAVE ZERO SALES FOR THE MONTH

| FILING FREQUENCY (PERIOD) | WHAT DO I REPORT?  | WHEN IS THE RETURN DUE?                       | EXAMPLE   |
|---------------------------|--|---|---|
| Monthly                   | Total sales for the month  | 20th of the following month                   | Sales for Jan 1st - 31st reported on January return<br>Due by February 20th                   |
| Quarterly                 | Jan-Mar sales reported on March return<br>Apr-Jun sales reported on June return<br>July-Sept sales reported on September return<br>Oct-Dec sales reported on December return | 20th of the following month after the quarter | Sales for Jan 1st - Mar 31st reported on March return<br>Due by April 20th                    |
| Annual                    | Jan-Dec sales reported on December return  | 20th of the following month after the year    | Sales for Jan 1st - Dec 31st reported on December return<br>Due by the following January 20th |

**You must submit a written request for approval to change your filing frequency.**

#### Types of Sales Tax Returns

- **ST-3** Sales and Use tax return
- **ST-3T** Accommodation Report by County or Municipality - *filed with the ST-388*
- **ST-388** Accommodation tax return
- **ST-389** Schedule for local tax- *filed with ST-3; ST-388; ST-403; or, ST-455*
- **ST-403** Aviation Fuel tax return
- **ST-406** 911 User Fee return
- **ST-455** Max tax return

Visit our website at [www.dor.sc.gov](http://www.dor.sc.gov) for applicable tax information, sales and use tax changes, updates, tutorials, and free workshops.

#### Other Applicable Forms

- **C-278** Account Closing Form
- **SC2848** Power of Attorney and Declaration of Representative
- **SC8822** Change of Address/Business Location

**The South Carolina Department of Revenue requires that a valid Power of Attorney form SC2848 be filed before we have any discussion with or share any information with your CPA or Tax Preparer.**

File returns and/or submit payments electronically for free at **MyDORWAY.dor.sc.gov**. Free and secure payment options include Electronic Funds Withdrawal (EFW or bank draft) and Credit Card (MasterCard or Visa).  
**Electronic Filing HelpLine** – 1 (844) 898-8542