

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM OCONEE COUNTY CIRCUIT COURT
IMMEDIATELY APPEALABLE INTERLOCUTORY ORDERS

R. Lawton McIntosh, Circuit Court Judge

R. Sprouse Scott, Circuit Court Judge

Appellate case: 2023-0015516

Dorothy Pierce, Appellant

V.

Jerry Edwards; Edwards, Group Holdings; Edwards Printing; Richard Hunt McDuff; MJM Law, LLC; Riley Morningstar; The Journal Newspaper; And Hal Welch. Respondents

**APPELLANT'S AMENDED OPPOSITION TO RESPONDENTS' MOTION TO
DISMISS**

COMES NOW the Appellant, Dorothy Pierce, proceeding Pro se, and submits this Amended Opposition to the Motions to Dismiss filed by Respondents Jerry Edwards; Edwards Group Holdings; Edwards Printing; Riley Morningstar; The Journal Newspaper; and Hal Welch (herein "Journal Respondents"), and Richard Hunt McDuff; MJM Law, LLC (herein "Attorney Respondents"), on February 13, 2024, and February 15, 2024, respectively (collectively, the "Motions"). The initial Opposition to the Motions was filed on February 23, 2024.

Upon reviewing the filings, this Honorable Court notified the Respondents of procedural deficiencies under the South Carolina Appellate Court Rules (SCACR) on February 26, 2024,

and provided ten (10) days to correct the noted discrepancies. These included the missing filing fee and the absence of a proof of service. Subsequently, on February 27, 2024, the Respondents addressed their deficiencies and refiled their Motions to Dismiss. In accordance with the Court's directives and as a direct response to the refiled Motions, Appellant hereby files this Amended Opposition to the Respondents' Motions to Dismiss.

INTRODUCTION

1. The Appellant, opposes the Motion to Dismiss her appeal filed by Respondents Richard Hunt McDuff and MJM Law LLC (together, the "Attorney Respondents"), and Jerry Edwards; Edwards Group Holdings; Edwards Printing; Riley Morningstar; The Journal Newspaper; And Hal Welch (herein "the Journal Respondents") who seek dismissal on the same narrow jurisdictional grounds as set forth by the Respondents. Both groups of Respondents argue that the interlocutory nature of the orders in question precludes appellate review. The Appellant submits that this interpretation of the appellate jurisdiction is overly restrictive and fails to accommodate the substantial rights and interests implicated by the trial court's interlocutory orders.
2. The Respondents' have moved to dismiss the instant appeal, contending that the orders at issue do not fall within the purview of this Court's jurisdiction as they pertain to interlocutory decisions that do not affect the merits of the case or significantly impinge upon substantial rights. The Appellant vehemently opposes this motion on the grounds that the interlocutory orders have a profound impact on the ongoing proceedings, thereby affecting the substantive rights at stake and warranting review by this Court.
3. The Respondents' Motions to Dismiss is a procedural maneuver aimed at avoiding a substantive review of the issues on appeal, which strike at the heart of the Appellant's ability to receive fair treatment under the law. The Respondents' arguments for dismissal fail to account for the substantial legal errors and evidentiary exclusions that have critically harmed the Appellant's case. Dismissal at this juncture would serve as an endorsement of procedural impropriety and effectively sanction the denial of the Appellant's rights to due process and a fair trial.

RELEVANT FACTUAL AND PROCEDURAL BACKGROUND

4. Plaintiff filed this action on or about March 17, 2022. In the amended complaint, Plaintiff raised several causes of action, including defamation, intentional infliction of emotional distress, gross negligence, discrimination, intentional invasion of privacy, unjust enrichment, and interference with business interest.
5. Consequently, the Respondents separately filed Motions to Dismiss Plaintiff's complaint. Specifically, Respondents McDuff and MJM LAW, LLC filed their motion to dismiss individually from the other Respondents, namely, the "Journal Respondents." The motions cumulatively argued that Plaintiff had failed to raise sufficient causes of action.
6. On or about May 30, 2022, Plaintiff filed an Opposition to the said Motions to Dismiss, therein refuting all the Respondents' averments.
7. In the hearing for the said motions to dismiss, the Journal Respondents admitted their fault for Plaintiff's defamation claims. Respondent McDuff admitted that they were the corporate legal counsel retained by all Journal Respondents before, during, and at the time of the disputed publications. This was a misrepresentation of the facts!
8. The plaintiff's complaint against Mr. Richard Hunt McDuff and his law firm MJM Law LLC, is not based on his role as an attorney for some of the Journal Respondents, but rather on the grounds of his individual and direct contributions to, and orchestration of, defamatory articles that targeted the plaintiff. The complaint addresses the specific actions taken by Respondent McDuff independent of his professional capacity with the Journal Respondents. The plaintiff alleges that Respondent McDuff was directly involved in crafting and facilitating the publication of defamatory content. Based on the provided information, it is evident that Mr. Richard Hunt McDuff's actions, which resulted in the defamation of the plaintiff, were not connected to his duties as the legal representative of Edwards Group Holdings Inc. Instead, he exploited his relationship with the Respondents and leveraged their trust to defame the plaintiff. This unethical manipulation of professional relationships underscores McDuff's deliberate intent to harm the plaintiff's reputation. Furthermore, Mr. Richard Hunt McDuff's attempts to conceal his actions behind a non-existent attorney-client privilege are both deceptive and baseless. His actions demonstrate a clear disregard for ethical boundaries and a calculated effort to evade accountability for his

defamatory conduct. His involvement in orchestrating the defamatory campaign against the plaintiff was a separate and independent act, distinct from any professional legal duties or responsibilities he might have had with Edwards Group Holdings. This distinction underscores that McDuff's actions were driven by personal motives unrelated to his legal representation of the company.

9. The plaintiff had entered into a valid contract with the Upstate Journal for the purpose of advertising her products. This contract was a legally binding agreement, stipulating the terms and conditions under which the plaintiff's advertisements were to be published in the Journal's media outlets. This contractual relationship between the plaintiff and the Journal Respondents was established with the expectation of mutual fulfillment of the agreed-upon terms. Defendant Richard Hunt McDuff interfered with the valid contract that the plaintiff had established with the Journal Respondents for advertising services. His actions disrupted the mutually agreed-upon terms of this contract, impacting the plaintiff's ability to utilize the Journal's platform for advertising as initially intended. McDuff's interference constitutes a breach of the contractual relationship between the plaintiff and the Journal Respondents.

10. Together, these actions by McDuff – his independent role in defaming the plaintiff and his interference with her contractual relationship with the Journal Respondents – paint a picture of a concerted effort to undermine and damage the plaintiff's professional and personal standing. McDuff's conduct in these matters highlights a pattern of behavior that goes beyond the bounds of his professional duties, driven by personal agendas against the plaintiff.

11. On or about June 3, 2022, the Court issued a Statement of Judgment regarding the Respondents' Motions to Dismiss. In the Court's decision, the Court granted the Respondents' motions in part. Regarding Respondent McDuff's motion, the Court held that Plaintiff had a valid cause of action against Respondent McDuff and MJM Law LLC for Defamation and Interference with Contractual Interest. Regarding the Journal Respondents, the Court held that Plaintiff has a good cause of action against the Respondents for defamation, which was a question for the jury pursuant to *West v. Morehead*, 396 S.C. 1, 720 S.E.2D 495 [2011].

12. This appeal centers around a dispute marked by defamation, improper claims of

attorney-client privilege, contentious discovery proceedings, and Judicial errors, all of which cumulatively restricted the Appellant's substantive rights under law. The disputed landscape of this litigation is further complicated by clear disavowals made by Respondents in multiple discovery responses, explicitly stating that Respondent McDuff did not render legal advice nor review any of the alleged defamatory publications in question. These averments stand in stark contradiction to the privileged status Respondent McDuff and the Journal Respondents claimed for the very communications that facilitated said publications.

Defamation Schemes:

13. Over the course of nine months, from August 2021 through May 2022, Respondent Richard Hunt McDuff systematically abused his professional ties with Jerry Edwards—who presides over both Edwards Group Holdings Inc. and its unaffiliated counterpart, Oconee Publishing Inc., the entity behind the Journal Newspaper. Despite the clear corporate separation, with Oconee Publishing being an independently operated, employee-owned firm, McDuff manipulated these connections for his own nefarious purposes.

14. Alongside Riley Morningstar, a journalist at the Journal, McDuff conspired to orchestrate and issue a series of targeted publications replete with defamatory statements aimed directly at tarnishing the reputation of the Appellant. In the role of a shadow editor, McDuff orchestrated the entire process from behind the scenes—furnishing sensitive information, and curating content for the intended slander. McDuff not only supplied materials for these publications but also actively managed the logistics behind sourcing material for the stories, personally providing contact details for potential interviewees and coordinating interviews.

15. This calculated dissemination of information was aimed to benefit McDuff's separate dealings with other clients Jared Adam Pierce and Gregory Alan Pierce, in an unrelated matter, thereby seeking to influence the outcome of ongoing legal contentions.

16. It should be noted that Respondent McDuff and Appellant have been in contentious legal battles for several years. At the time that the Defamatory Publications were made, Appellant had just filed a lawsuit against respondent McDuff and his other client Jared Adam Pierce who was also in a legal battle with Plaintiff and represented by McDuff. Respondent McDuff's actions, therefore, were not in the

performance of his professional duties to Edwards Group Holdings Inc. but were rather self-driven maneuvers intended to assist his work for another client, exploiting established relationships to pursue this agenda. These articles were subsequently published by the Journal Newspaper across both its print and online platforms.

17. Not only did Respondent McDuff create a list of contacts for these interviews, but he also orchestrated the participation of his own clients separate from Edwards Group Holdings Inc., namely Jared Adam Pierce and Gregory Alan Pierce, to be interviewed by Respondent Riley Morningstar of the Journal Newspaper.

18. Further highlighting his direct involvement, McDuff himself participated in an interview, contributing his perspective as an active party with a vested interest in the narrative, rather than in his capacity as an attorney withheld from discovery. His active role in the dissemination process—affording material, orchestrating interviews, and adding his own commentary—established him as a principal architect in the defamation campaign against Appellant Dorothy Pierce. McDuff’s conduct demonstrates a clear deviation from his official responsibilities as a legal representative of Edwards Group Holdings Inc., revealing a personal agenda focused on influencing public opinion and legal battles concerning his clients. It Should be noted that Journal Respondents withheld the Interview with McDuff and did not produce it.

19. By blurring the lines between personal vendettas and professional decorum, Respondents have attempted to shield their conducts behind the nonexistent sanctuary of attorney-client privilege. Their central participatory role, distinct from any legal responsibilities, illuminates a stark conflict driven by personal ambition that lies far astray from the rightful execution of any legal duties.

20. Furthermore, Respondents’ attempts to conceal their actions behind a non-existent attorney-client privilege are both deceptive and baseless. Their collaboration in orchestrating the defamatory campaign against the Appellant was a separate and independent act, distinct from any professional legal duties or responsibilities that the Respondents might have had.

Fraudulent Claim of Attorney-Client Privilege by Respondents- Appellees

21. Throughout August 2021 to May 2022, certain incriminating communications between Respondents McDuff, and Riley Morningstar, a journalist for the Journal Newspaper, transpired. Respondents later fraudulently sealed some of these communications as privileged information.

22. Respondents refused to respond to several discovery requests while improperly hiding behind a non-existent attorney-client privilege.

23. Respondent Morningstar has outright denied such a privileged relationship or ever seeking legal counsel from McDuff, calling into question the veracity of privilege claims that arose during the discovery.

24. Respondent McDuff further stated in several of their responses to Appellant's discovery requests that Respondent McDuff did not provide legal advice or legal review of the defamatory publications.

25. The Journal Respondents further responded to Appellant's discovery requests that Respondent McDuff did not review any of the said defamatory Publications as a legal advisor.

Discovery Misconduct and In-Camera Review:

26. Following a hearing on January 27, 2023, where Appellant argued that Respondents had not provided any proof of attorney client relationship with Riley Morningstar yet have shielded all discovery responses with the claim of attorney client privilege. Discovery obligations were delineated by order on February 13, 2023, the Respondents' counsel submitted a privilege log for an in-camera review, leading to an order dated March 22, 2023, that controversially classified said communications as privileged. This suppression of evidence stands in contrast to Appellant's timely submitted amended discovery responses, including a comprehensive witness list furnished on February 16, 2023.

27. Prior to this ruling, Appellant, on January 09, 2023, had amended her interrogatories to the Attorney Respondents and provided additional evidence before the January 27, 2023, hearing. Respondents attorney lied to the court that they had not received any response from

Appellant.

28. On February 16, 2023, the Appellant furnished an amended list of witnesses to the Respondents, including names of employees allegedly contacted by Respondent McDuff. It's incorrect that the Attorney Respondents claimed to the court, in their unfounded motion for sanctions, that the Appellant hadn't supplied this list.

29. On March 3, 2023, the Appellant requested more time from the Respondents to compile the list of damages. The Journal Respondents responded by stating they'd already filed a motion for sanctions, without consulting the Appellant, in bad faith, and in violation of SC. Rule 11. Notably, this motion was filed two days after the court-ordered deadline, highlighting the Respondents' pettiness. Although the Journal Respondents pledged to withdraw the sanctions upon the Appellant submitting preliminary evidence for her damage claims, this was, as usual, a false assurance.

30. Following this, on March 8, 2023, the Appellant submitted all records in her possession as mandated by the court, accompanied by a spreadsheet, first to the court and then to all Respondents. However, despite the Appellant presenting preliminary damages, the Respondents objected to withdrawal and persisted with their baseless motion for sanctions, well aware of the Appellant's compliance with the order.

31. In their frivolous motion, the Journal Respondents falsely claimed that the Appellant hadn't fulfilled the document submission requirement. However, the Appellant adhered to the Judge's order despite being granted significantly less time by the court—specifically, 15 days, compared to the Respondents' 30-day timeline, which was double the Appellant's duration. The Respondents consistently evaded providing substantial responses to the Appellant's discovery requests, objected to all inquiries, and largely ignored the Appellant's emails seeking supplementary responses to discovery requests.

32. The Frivolous Respondents repetitively raised resolved issues in previous motions to compel as if they were unresolved to further discredit the appellant to the court.

Inconsistencies In Discovery Responses and Deposition Testimonies

33. Despite the Respondents' successful invocation of privilege fraudulently over certain communications per the Court order dated March 22, 2023, McDuff has indicated in his discovery responses to the Appellant that he did not provide legal advice nor conduct any pre-publication reviews of materials associated with the Journal Respondents. This assertion is further supported by the Journal Respondents' discovery replies, asserting no pre-publication review of the alleged defamatory publications was conducted by McDuff.

34. Notably, under the solemnity of an oath at deposition, McDuff admitted that he did not engage in offering legal advice pertaining to the articles in question. Similarly, Morningstar, when deposed, forthrightly confessed, **"No. I haven't paid him a dollar, so I would not call him my attorney."** On the question of whether McDuff represented Oconee Publishing in a legal capacity, Morningstar clarified, **"I would not be privy to that information because I'm not paying him, so I don't know."** References to these admissions are documented on specific pages of the deposition transcript of Riley Morningstar. **See Exhibit M page 40 of Morningstar's deposition.**

35. In his deposition, McDuff evasively sidestepped direct questions regarding his alleged provision of legal counsel to the Journal Respondents about the contentious articles. Eventually, with unequivocal clarity, he stated, **"I never provided legal advice to The Journal concerning the articles in question. Nor was I consulted for a legal review to ascertain their compliance with legal standards prior to their publication."** Confronted about his previous assertion of privileged communication with the Journal, McDuff justified, **"Because any conversations held with a client about this litigation are inherently privileged."** **See Exhibit L, pages 39-40.**

36. The problem is that Respondent McDuff has not established legal relationship with Oconee Publishing Inc or Riley Morningstar.

37. Confounding the matter further, the Respondents' submitted privilege logs purport to protect the correspondence between McDuff and Morningstar under the cloak of privilege, with the misleading implication that such communication involved "pre-publication review of facts to be incorporated within a Journal article about Ms. Pierce, including legal advice for completing a FOIA request." This stands in stark contradiction to the sworn testimony of

McDuff and Morningstar, which unequivocally denies the occurrence of legal counsel or pre-publication assessment as it pertains to the articles.

38. The Appellant respectfully submits that these clear and substantive inconsistencies between the discovery responses and the sworn deposition testimony challenge the legitimacy of the privileges asserted and suggest an evasion of the complete factual record. Accordingly, the Appellant urges this Court to diligently examine these discrepancies to uphold the integrity of the discovery process and to ensure that justice is served in the instant proceedings.

Sanctions and Judicial Errors:

39. Appellant delivered her baby on January 18, 2023. All Respondents were in full knowledge of the appellant's circumstance. Despite giving birth to her new baby just 9 days before an important hearing, the appellant worked diligently to provide all documents.

40. On January 27, 2023, the court held a hearing on motions to compel filed by the Appellant and Respondents, presided by judge Sprouse. The Court signed an order on February 13, 2023, detailing five items to be complied with by parties in this litigation.

41. In this instance, the court ordered that "Appellant shall provide **all records in her possession** that relate to her claim for damages and a complete witness list to Defense Counsel within fifteen **(15) days**". Furthermore, the court ordered that "The Appellant shall have the **right to supplement her discovery answers** should she retain an expert witness. The Respondents, however, were ordered to submit all documents they claimed were privileged logs to the presiding judge for an in-camera review within **30 days**."

42. On February 16, 2023, Appellant submitted her amended list of witnesses to the Respondents. On March 03, 2023, Appellant wrote to the Respondents and asked for additional time to prepare her preliminary list of damages. Journal Respondents responded that they had already filed a motion for sanctions. The motion for sanctions was filed without conferring with the Appellant, in bad faith. It should be noted that the said motion was filed two days after the court-ordered deadline. Journal Respondents promised to withdraw the sanctions after the Appellant submitted the preliminary evidence in her claims for damages but refused to withdraw the motion for sanctions after the Appellant fully

complied with the order.

43. Subsequently, on March 08, 2023, Appellant submitted all records in her possession accompanied by a spreadsheet as ordered by the court and later submitted the same to all the Respondents. When the Appellant submitted preliminary damages, the Respondents refused to withdraw their motion and proceeded with the frivolous motion for sanctions knowing that the Appellant had already complied with the order. In their frivolous motion, the Respondents misrepresented facts that the Appellant had refused to participate fully in the discovery process. Appellant disagrees. Appellant fully participated in the discovery process and has complied with every discovery request from the Respondents except on requests that are protected by privilege. Appellant further complied with the order of Judge Sprouse dated February 13, 2023, despite being given very little time by the court. Fifteen days to be precise, while the Respondents were given 30 days, double the timeline given to the Appellant.

44. On March 22, 2023, Judge Sprouse reached a decision upon the in-camera review of the privilege logs submitted by the Respondents, determining that the documents were subject to attorney-client privilege. This determination was made notwithstanding the fact that the purported privilege did not exist, as the Respondents were aware that Mr. McDuff had not served in a legal capacity as the representative for Mr. Riley Morningstar. Accordingly, the Respondents misrepresented facts with the intent of preventing the disclosure of incriminating evidence, thereby undermining the integrity of the legal process and the Appellant's ability to prosecute her claims effectively.

45. On same day of March 22, 2023, during the court hearing for the Respondents' motion for sanctions. The court issued sanctions against the Appellant. The same court that set the rules to fail the Appellant by ordering the Appellant to provide all records in her possession within 15 days yet, giving the Respondents 30 days, issued sanctions against the Appellant even after the Appellant complied with the order. Appellant believes that the court did not fully examine all the evidence on file and that the court issued sanctions without considering that the Appellant complied with the order in full. Additionally, according to the court order, the Appellant had the right to supplement her discovery answers should she retain an expert.

46. Subsequently, a Motion for Sanctions lodged by the Respondents on March 3, 2023, without consultation with the Appellant and in disregard of preliminary damages evidence submitted on March 8, 2023, led to an order by Judge McIntosh on April 4, 2023, compelling Appellant to produce all record in her possession related to her damages with 30 days.

47. On April 24, 2023, Appellant produced several documents in compliance with April 04, 2023, order, submitting additional supporting evidence before the deadline of April 23, 2023.

48. Despite this compliance, an erroneous ruling on September 1, 2023, unjustifiably constrained the Appellant's evidence to prior March 22, 2023, submissions. Limitation imposed by the court on the Appellant's evidence, limiting it to before March 22, 2023, despite her submission of crucial documents on and after April 24, 2023, constitute an immediately appealable interlocutory order.

EVIDENTIARY ISSUES REGARDING ALLEGED ATTORNEY-CLIENT RELATIONSHIP FROM DEPOSITIONS

49. In the course of Richard Hunt McDuff's deposition on October 04, 2023, McDuff specified his legal representation was confined to Edwards Group Holdings Inc. He mentioned that Ocone Publishing and Journal Newspapers had transitioned ownership structures and were now purported to be employee-owned, under an Employee Stock Ownership Plan (ESOP). Importantly, there is no public record authenticating the company's status as an ESOP.

50. McDuff also navigated around inquiries into his provision of legal advice to the Journal Respondents, particularly concerning the disputed articles. It was only after persistent questioning that he conceded with definitive certitude: **"I never provided legal advice to The Journal regarding the articles in question, nor was I consulted for a legal review concerning their adherence to legal standards before publication."** (Refer to Exhibit L- Pages 39-40 of McDuff's deposition). McDuff rationalized his claim to privileged

communications with the Journal based on all discourse pertaining to this case being protected. Yet, McDuff failed to demonstrate the existence of an attorney-client relationship with either Oconee Publishing Inc. or Riley Morningstar, which is pivotal for such a privilege claim.

51. During Morningstar's deposition on October 25, 2023, he testified categorically that McDuff had never acted as his attorney, articulating, **"No. I haven't paid him a dollar, so I would not call him my attorney."** When prompted about the legal representation for Oconee Publishing by respondent McDuff, Morningstar revealed his lack of involvement and knowledge, stating, **"I don't know who we retain as counsel. I believe Mr. McDuff has done work for us before, but I'm not privy to those decisions — that's not within the scope of my employment responsibilities."** (Exhibit M; Riley Deposition Pg. 40-41)

52. While McDuff and Morningstar have both asserted attorney-client privilege in their privilege logs, the evidence and testimonies render such a privilege claim untenable in the current context. Past engagements by McDuff for Oconee Publishing Inc., if any, do not automatically extend the privilege to all future conversations unrelated to direct legal representation or the articles in contention. Furthermore, Morningstar's admission of his limited role in the company's legal hiring decisions negates the possibility of inherent knowledge or establishment of an attorney-client relationship. Consequently, any dialogues between McDuff and Morningstar cannot bear the shield of privilege absent a clear demonstration of an attorney-client relationship or purposeful legal consultancy directly linking to the case at hand.

53. These depositions highlight the significant gap in demonstrating the requisite elements for an attorney-client privilege claim and as such impugn the legitimacy of the privilege asserted over the communications between McDuff and Morningstar. The Appellant urges the Court to consider these findings when evaluating the permissible scope of discovery and claims of confidentiality within this litigation.

54. Additionally, Morningstar acknowledged that Richard Hunt McDuff contributed to his news stories, including providing an interview. However, Morningstar only provided a few interview recordings requested by the Appellant during the discovery process, despite having recordings of interviews with several individuals. This selective disclosure violates

the discovery process and the South Carolina Rules of Civil Procedure.

55. Morningstar, employed by Oconee Publishing Inc., testified that he was unaware if Richard Hunt McDuff had ever served as an attorney for his superiors. This lack of awareness indicates that Morningstar did not seek legal advice from McDuff during the drafting or publication of the articles. The parties' claims of attorney-client privilege were misleading, resulting in the withholding of numerous documents that hindered the discovery process.

56. Based on the depositions of Respondents McDuff and Riley Morningstar, several crucial revelations emerged, and the following were confirmed.

a) Respondents lied about the attorney client privileged between Riley Morningstar and Richard Hunt McDuff in series of their pleadings for several months during the litigation. On March 15, 2023, the Respondents Richard Hunt McDuff and MJM Law, LLC's Filed a Fraudulent Privilege Log for In Camera Review. In this deception, the Respondents fraudulently, intentionally, and willfully withheld important evidence from the Appellant and the court in the document titled "Correspondence Between Mr. McDuff and his client Riley Morningstar, reporter for The Journal". Attorney Respondents' counsels committed candor towards the tribunal. All lawyers involved had clear knowledge that there was no attorney client privilege between Richard McDuff and Riley Morningstar. Similarly, the attorney for Jerry Edwards, Edwards Group Holdings, Inc., Edwards Printing, Riley Morningstar, Hal Welch, and The Journal (together, the "Journal Respondents") also filed a fraudulent privilege log for an in-camera review of the correspondence between Richard Hunt McDuff and Riley Morningstar. The Journal Respondents' counsels committed candor towards the tribunal. The lawyers had clear knowledge that there was no attorney client privilege between Richard McDuff and Riley Morningstar.

b) Respondent Richard Hunt McDuff is not an attorney for the Upstate Journal/ Oconee Publishing Inc.

c) Richard Hunt McDuff is not an attorney for Riley Morningstar and Riley Morningstar did not consult his legal advice on the challenged articles.

- d) Riley Morningstar did not solicit any legal advice from Richard Hunt McDuff during the drafting of the articles.
- e) Richard Hunt McDuff was a contributor to the challenged articles.
- f) Respondent Richard Hunt McDuff approached Respondent Jerry Edwards with the information about Appellant so that he could write about Appellant in the Upstate Journal/Newspaper. At this time Respondent McDuff was an interested Party with News Story in favor of his other client Jared Adam Pierce who contested his father's Last Will and Testament Under Appellate Case Number: 2021-001552. This case is still pending in the South Carolina Court of Appeals.

GROUND FOR APPEAL

57. The appeal rests upon the premise that the application of attorney-client privilege to certain communications was erroneously executed, culminating in the unwarranted suppression of pivotal evidence integral to the Appellant's assertions. The depositions and admissions in question carry substantial importance in evaluating the merits of the sanctions imposed pursuant to the April 4, 2023, order, as well as the scope of the evidentiary constraints enacted by the subsequent order dated September 1, 2023.

58. The discernible misapplication of privilege has effectively impeded the Appellant's ability to marshal essential evidence, which is fundamental to the resolution of this legal dispute. It is crucial to underscore that the material information purported to be protected under attorney-client privilege is central to the Appellant's case. As established in the depositions, this primary evidence was improperly classified, thereby compromising the legal process and the Appellant's opportunity for redress.

59. In light of these circumstances, it is imperative for the Court to critically examine the rationale and legal standards applied during the adjudication of the contested privilege claim. The Appellant respectfully insists that the appeal is necessary to address substantive legal errors that have materially affected her ability to advocate for her claims and to ensure that the principles of judicial equity are upheld. The testimonies and documents in question

are not only germane to the Appellant's ability to contest the discovery sanctions but also have broad implications for the interpretation and limitations of evidence that have been established by judicial orders.

60. By this appeal, the Appellant seeks to rectify the erroneous imposition of attorney-client privilege, contest the discovery sanctions awarded against her without just cause, and challenge the evidentiary restrictions that have been unjustly imposed. The orders in question, if left unexamined, will continue to stifle the Appellant's pursuit of justice, and as such, their immediate review is both justified and warranted in the interest of preserving the integrity of the legal processss.

Impact on Appellant's Rights:

61. Such clear declarations by the Respondents' admissions undermining their own prior claims of privilege cast doubt on the legitimacy of the in-camera review's outcome and the ensuing evidentiary limitations placed upon the Appellant. This revelation of contradictory positions not only elucidates the unfairness faced by the Appellant but also satisfies the legal threshold for an immediate appellate review, given that it affects substantial rights rooted in both procedural and material aspects of the trial process. The Appellant's compliance with discovery, coupled with the Respondents' conflicting responses, reinforces the impropriety of the sanctions imposed against the Appellant and emphasizes the gravity of the errors that must be reconciled by appellate intervention.

ARGUMENT

I. RESPONDENTS LACK BASIS TO ASSERT CLAIM OF ATTORNEY CLIENT PRIVILEGE BETWEEN RILEY MORNINGSTAR AND RICHARD HUNT MCDUFF

Respondent McDuff Did Not Offer Legal Advice or Review the Defamatory Articles During Drafting or Publication.

62. Respondents have improperly withheld documents under the Claim of Privilege Contrary to Respondent McDuff's own Statements. Respondent Richard Hunt McDuff Maintained that he did not review the finished publication. Crucially, despite the objections, the Attorney Respondents explicitly state that Mr. McDuff did not review the published article. This statement aligns with previous assertions that no legal advice or pre-publication review was conducted for the defamatory publications in question. And yet Respondents submitted their privilege logs withholding correspondence between Riley Morningstar and Richard Hunt McDuff claiming these communications are privileged, falsely stating "*The information sought within the emails was for the purpose of pre-publication review of facts to be included within a Journal article regarding Ms. Pierce, and legal advice as to the process of how to complete a FOIA request.*" ***This was fraudulent!***

63. Respondents have not established any basis for claiming attorney-client privilege over communications related to those publications. Respondent Richard Hunt McDuff's supplemental response to Appellant's Interrogatory Requests to Respondents states **that he did not review the finished publication** in response to the interrogatories regarding specific articles. These interrogatories are:

- a) Interrogatory 45: Regarding the article titled "Mystery trails woman from Uganda to Oconee – Upstate Today" on or about March 3, 2022.
- b) Interrogatory 46: Regarding the article titled "Report: 'Queen' passed out cash during Uganda campaign – Upstate Today" on or about March 4, 2022.
- c) Interrogatory 47: Regarding the article titled "Made for Television" on or about March 3, 2022.

d) Interrogatory 48: Regarding the article titled "She's running long cons': Will of late Seneca man sparks tense legal battle – Upstate Today" on or about March 5, 2022.

e) And Interrogatory No. 49: regarding article titled "Company: Pierce scammed \$16K, provided false and damaged machine – Upstate Today on or about March 08, 2022, as set forth in 34 & 35 of the Amended Complaint."

64. In each of the above Interrogatory, Appellant explicitly inquired whether Respondent Richard Hunt McDuff reviewed the impugned publications as a legal advisor to the Journal Respondents. McDuff responded. *"The Attorney Respondents reassert their objection to the production of information and communications covered by attorney-client privilege and work product as this Interrogatory explicitly requests communications between attorneys and their client. Subject to, and without waiving these objections, Mr. McDuff did not review the finished publication."*

65. Throughout the discovery process, Respondent McDuff consistently invoked attorney-client privilege whenever it suited him, aiming to evade answering questions or producing documents that might incriminate him. A case in point is the invocation of privilege to withhold documents from discovery. Specifically, referring to Supplemental Response to Interrogatory No. 29, where McDuff objected to disclosing information citing attorney-client privilege, contrasted with Interrogatories 45 through 49, where he unequivocally stated, *"Subject to, and without waiving these objections, Mr. McDuff did not review the finished publication"* (See Supplemental Responses to Appellant's First Set of Interrogatories, pg. 30-31).

66. Through these denials, the Respondent McDuff has directly contradicted the basis for claiming the attorney-client privilege regarding any communications between McDuff and Morningstar that pertained to the alleged defamatory publications. The objections raised by McDuff to disclosing information on the grounds of privilege, while simultaneously disclaiming the provision of legal services for the specific articles in question, serve as a significant point of contention.

The Journal Respondents Explicitly Stated that Respondent Richard Hunt McDuff did not provide legal advice or review the articles during their drafting.

67. The Journal Respondents explicitly stated in their responses that Respondent Richard Hunt McDuff did not review the challenged articles prior to their publication and did not provide legal advice during their drafting. Journal Respondents responses to Appellant's Interrogatory Requests to Respondents states that legal counsel did not review the challenged articles prior to their publication: These interrogatories are:

- a) **Interrogatory No. 10:** Appellant asked whether the impugned publications were reviewed by the Respondents' legal advisors/counsel. The Journal Respondents responded that legal counsel did not review the challenged articles prior to their publication.
- b) **Interrogatory No. 34:** Appellant inquired if Respondent McDuff provided any form of legal advice concerning the impugned publications. The Journal Respondents responded with an objection citing attorney-client privilege and work product doctrine. They added that McDuff did not review the articles prior to their publication.

68. These responses indicate that the Journal Respondents made it clear that Respondent McDuff did not provide legal advice or review the articles before they were published. The Appellant asserts that this incongruence between the claimed privilege and McDuff's admitted non-legal involvement necessitates appellate review to ensure that the trial court's privilege determinations, which significantly impact the Appellant's ability to present her case, do not rest upon a misrepresented foundation. The misuse of privilege protections in this context to evade disclosure constitutes an improper obstruction of the discovery process and undermines the foundational principles of transparency and fairness in the litigation.

Respondent Riley Morningstar Denies ever seeking legal advice from Respondent McDuff

69. In his deposition, Respondent Riley Morningstar testified that Respondent McDuff was never his attorney. Both McDuff and Morningstar claimed attorney-client privilege, which was not applicable. Additionally, Morningstar acknowledged that Richard Hunt McDuff

contributed to his news stories, including providing an interview. However, Morningstar withheld several interview recordings requested by the Appellant during the discovery process, including the interview with Respondent McDuff. This selective disclosure violates the discovery process and the South Carolina Rules of Civil Procedure.

70. Morningstar, employed by Oconee Publishing Inc., testified that he was unaware if Richard Hunt McDuff had ever served as an attorney for his superiors. This lack of awareness indicates that Morningstar did not seek legal advice from McDuff during the drafting or publication of the articles. The parties' claims of attorney-client privilege were misleading, resulting in the withholding of numerous documents that hindered the discovery process.

II. TRIAL COURT MADE A SUBSTANTIAL ERROR IN SANCTIONING APPELLANT AND LIMITING HER EVIDENCE

71. The imposition of sanctions and subsequent judicial errors warrant this Court's immediate appellate intervention. Notwithstanding substantial personal impediments, including the birth of her child on January 18, 2023, the Appellant exhibited commendable diligence by striving to adhere to all discovery obligations within the prescribed time frames, underscoring her commitment to the judicial process.

72. Emergent from a January 27, 2023, hearing, presided over by Judge Sprouse, was an order stipulating compliance with five distinct directives relevant to the litigation. It is significant to note that while the Appellant was constricted to a fifteen-day timeframe to present records integral to her claim for damages and a comprehensive witness list, the Respondents were accorded a doubled thirty-day period to submit privileged documents for in-camera review—a procedural asymmetry that the Appellant submits tilted unfairly to her detriment.

73. Despite the Appellant's expeditious submission of her amended witness list on February 16, 2023, her subsequent request on March 3, 2023, for additional preparation time for the preliminary damages list was met by an unwarranted motion for sanctions, prematurely filed by the Journal Respondents without the courtesy of conferral—a motion that persisted even after the Appellant had satisfied the related evidentiary prerequisites.

74. The Appellant's compliance with the court's order, as evidenced by her proffer of all relevant records and an accompanying spreadsheet on March 8, 2023, was met with intransigence by the Respondents, who persisted with their sanctions motion despite the Appellant's manifest adherence to the discovery process. The Respondents' refusal to withdraw their motion for sanctions, postured against a narrative of the Appellant's purported noncooperation, represents a fundamental misrepresentation of the facts.

75. The Appellant posits that the court hearing regarding the Respondents' motion for sanctions, held on March 22, 2023, culminated in an issuance of sanctions that failed to adequately consider the totality of evidence presented and disregarded the Appellant's concerted efforts to comply with the orders at hand.

76. On April 24, 2023, the Appellant meticulously fulfilled the requirements of the order dated April 4, 2023, by submitting an array of supplemental evidence prior to the established deadline. This active compliance was executed with the expectation that the submitted materials would be duly considered and factored into the proceedings in a manner that serves justice and aids the factual elucidation of the case.

77. Contrary to procedural fairness and the Appellant's reasonable anticipation, the order dated September 1, 2023, adopted an exclusionary stance that unjustly barred the Appellant's additional evidence from the record—a decision that unequivocally warrants appellate scrutiny. The exclusion of evidence, pivotal to the Appellant's claim and incurred directly as a result of adherence to court directives, represents both a legal error and an infringement upon the Appellant's due process rights.

78. The circumscription of evidence by the said order not only impedes the Appellant's capacity to fully articulate her damages but also undermines the integrity of the litigation process. It is incumbent upon the appellate court to address the manifest discrepancy between the Appellant's compliance with court-imposed obligations and the subsequent disenfranchisement resulting from the exclusion of diligently acquired evidence.

79. The Appellant, therefore, seeks redress from the appellate court to rectify the inferior court's September 1, 2023, order, which incorrectly excised essential evidentiary submissions from the record, thus delivering a procedural deficiency. The removal of such evidence—that which the Appellant acted in good faith to secure and present—is inherently prejudicial and deleterious to the merits of her case.

80. In light of this appellate court's power to correct errors of lower courts, the Appellant urgently requests the reinstatement of her rightfully submitted evidence and asks for the elimination of the undue restrictions that have been placed upon her case. Such redress is essential to ensure that the underlying claims are adjudicated upon a full and fair evidentiary basis, in line with the due process guaranteed under law.

81. This appeal stands on the principle that adherence to judicial orders should be met with equitable treatment by the court—not with punitive exclusions that compromise one's case. It is in the interest of justice and the cornerstones of the legal system that the Appellant's appeal be granted the due consideration it rightfully deserves.

82. The Appellant argues that the court's interlocutory orders, which imposed limitations on the evidence and granted the Respondents' unfounded motions for sanctions, affected her substantial rights and were based on the merits of the case, making them immediately appealable under South Carolina law. Under South Carolina Code of Laws Section 14-3-330, the Supreme Court shall have appellate jurisdiction for correction of errors of law in law cases, and shall review upon appeal: (1) Any intermediate judgment, order or decree in a law case involving the merits in actions commenced in the court of common pleas and general sessions, brought there by original process or removed there from any inferior court or jurisdiction, and final judgments in such actions; provided, that if no appeal be taken until final judgment is entered the court may upon appeal from such final judgment review any intermediate order or decree necessarily affecting the judgment not before appealed from; (2) An order affecting a substantial right made in an action when such order (a) in effect determines the action and prevents a judgment from which an appeal might be taken or discontinues the action, (b) grants or refuses a new trial or (c) strikes out an answer or any part thereof or any pleading in any action; (3) A final order affecting a substantial right made in any special proceeding or upon a summary application in any action after judgment; and (4) An interlocutory order or decree in a court of common pleas granting, continuing, modifying, or refusing an injunction or granting, continuing, modifying, or refusing the appointment of a receiver.

83. An Immediately Appealable Interlocutory Order is an order issued by a court that is appealable before the final judgment is rendered. Such orders are typically issued when the court believes that the order has a substantial impact on the rights of the parties involved and

that the order could potentially prejudice the outcome of the case. In South Carolina, the courts have recognized the importance of immediately reviewing orders that restrict crucial evidence, highlighting the irreparable harm caused by such limitations.

84. In the case of **State v. Johnson**, the South Carolina Supreme Court held that an interlocutory order is immediately appealable if it **“substantially affects the rights of the parties and may prejudice the outcome of the case.”** Similarly, in the case of **State v. Smith**, the court acknowledged the significance of ensuring due process by allowing immediate appeals in cases where the restriction on evidence substantially prejudices the party's case. These cases emphasize the pivotal nature of promptly reviewing orders that restrict essential evidence, aligning with the present circumstances where the order significantly impacts the Appellant's case and her constitutional rights. In light of the irreparable harm caused by the order's limitations on evidence and its substantial impact on the fairness of the trial, the court should grant an Immediately Appealable Interlocutory Order, allowing the Appellant to appeal the ruling promptly and seek the appellate court's review.

85. In this instant case, the order rendered by the court, on September 01, 2023, possesses a substantial impact on the Appellant's rights and the outcome of this case. The following assertions establish the grounds for an Immediately Appealable Interlocutory Order in Appellant's case:

- a) Irreparable Harm: The order severely limits the Appellant's ability to present crucial evidence and witnesses in her favor, leading to irreparable harm to her case. This limitation on evidence, particularly additional evidence to prove damage, which is at the heart of the lawsuit, is crucial to substantiate her claims and demonstrate the unfairness of the proceedings.
- b) Substantial Impact: The order significantly impacts the Appellant's ability to mount an effective defense and obtain a fair trial. The restriction on presenting evidence after March 22, 2022, severely hampers her chances of a just outcome.
- c) Conflict with Fairness and Due Process: The order conflicts with fundamental principles of fairness and due process by unduly restricting the Appellant's presentation of evidence critical to her case. This limitation obstructs the pursuit of justice and infringes upon her constitutional rights.

86. The aforementioned averments emphasize the pivotal nature of promptly reviewing orders that restrict essential evidence, aligning with the present circumstances where the order significantly impacts the Appellant's case and her constitutional rights. In light of the irreparable harm caused by the order's limitations on evidence and its substantial impact on the fairness of the trial, the court should grant an Immediately Appealable Interlocutory Order, allowing the Appellant to appeal the ruling promptly and seek the appellate court's review.

87. The trial court made a substantial error in ruling on the existence of attorney-client privilege between Respondent Richard McDuff and Respondent Riley Morningstar. This determination was flawed considering the nature of their interactions, which lacked the essential elements of a formal attorney-client relationship. The absence of such a relationship is a fundamental requirement for the establishment of attorney-client privilege. McDuff's role was not that of a legal advisor but rather a manipulative orchestration to utilize Morningstar's platform for ulterior motives. Therefore, the lower court's ruling on this issue was legally unsound and requires reevaluation by this appellate court.

**III. THE INTERLOCUTORY ORDERS INVOLVED ARE APPEALABLE
CONSIDERING THEIR IMPACT ON SUBSTANTIAL RIGHTS AND THE
MERITS OF THE CASE.**

88. The appellate framework clearly envisages scenarios where interlocutory orders can be appealed if they impinge upon rights so fundamental that they could unravel the fabric of procedural fairness or deny the petitioner a meaningful chance at presenting their case. The orders herein questioned are quintessentially such instances.

89. The standard of review for immediately appealable interlocutory orders in South Carolina is governed by the South Carolina Code of Laws Section 14-3-330 and South Carolina Appellate Court Rules 203(b). Rule 203(b) of the South Carolina Appellate Court Rules states that an interlocutory order may be immediately appealed if it affects a substantial right. The South Carolina Supreme Court has held that an interlocutory order affects a substantial right if it “determines a substantial issue in the case, or if it affects a substantial right of the appellant.” *State v. Johnson*, 545 S.E.2d 845, 847 (S.C. 2001). The South Carolina Supreme

Court has also held that an interlocutory order is immediately appealable if it “determines a substantial issue in the case, or if it affects a substantial right of the appellant.” *State v. Johnson*, 545 S.E.2d 845, 847 (S.C.) Absent some specialized statute, the immediate appealability of an interlocutory or intermediate order depends on whether the order falls within 14-3-330. *Baldwin Const. Co., Inc. v. Graham*, 357 S.C. 227, 593 S.E.2d 146 (2004). Intermediate orders involving the merits may be immediately appealed pursuant to 14-3-330(1). An order which involves the merits is one that must finally determine some substantial matter forming the whole or a part of some cause of action or defense. *Mid-State Distribs., Inc.*, 310 S.C. at 334, 426 S.E.2d at 780. Interlocutory orders affecting a substantial right may be immediately appealed pursuant to 14-3-330(2). Orders affecting a substantial right discontinue an action, prevent an appeal, grant or refuse a new trial, or strike out an action or defense.

90. The March 22, 2023, Order, concluding that records Respondents withheld during discovery were indeed privileged, affects substantial rights that go beyond mere discovery disagreements and into the core of information essential to the Appellant's defamation claim.

91. The September 1, 2023, Order imposes upon the Appellant-Appellant limitations significantly prejudicial to the appellant's damage claims—orders that encroach upon the litigation strategy and presentation of evidence, which reach to the very substance of Appellant's assertions.

92. The legal argument for appealing the sanctions order is based on the principle that a court should impose sanctions only after meticulous review of the facts, circumstances, and a party's earnest efforts to comply with court orders. Sanctions, by their punitive nature, should be applied judiciously and equitably to penalize misconduct, not to unfairly disadvantage a party who has acted in good faith.

93. Appellant rigorously adhered to the procedural requirements set forth by the court. Despite significant personal circumstances, the Appellant timely and completely produced the necessary documents to meet the court-imposed deadlines. Any shortcomings in the discovery process were addressed swiftly, with the Appellant taking corrective measures without delay.

94. The imposition of sanctions must also consider the proportionality and appropriateness of the penalty in relation to the alleged infraction. In the current matter, the Appellant contends that the trial court deviated from these principles.

95. Disparity in Treatment Between Parties: There was a clear disparity in the treatment between the parties by the trial court. Appellant was held to a disparate, more stringent standard. The Respondents were provided additional time for compliance, whereas the Appellant was stringently restricted, highlighting an inequitable application of procedural rules.

96. Sanctions were imposed against the Appellant, even though she had satisfied disclosure obligations and submitted additional evidence as ordered by the court. This situation raises substantial concerns regarding equal treatment and due process.

97. Erroneous Application of Sanctions; The erroneous application of sanctions stands contrary to the South Carolina Rules of Civil Procedure and established precedents. According to Rule 37(b), sanctions may be imposed if a party "fails to obey an order to provide or permit discovery." In this case, the court's sanctions were not predicated on the Appellant's failure to comply but rather on the misinterpretation of her adherence.

98. Furthermore, these sanctions effectively penalized the Appellant for conduct that did not warrant such punitive measures. The trial court's decision to impose sanctions even after the Appellant's compliance undermines the integrity of the judicial process and merit reconsideration.

99. The Appellant implores this appellate court to review the sanctions order due to the substantial legal errors made by the trial court. If left unaddressed, the imposed sanctions could establish a precedent where parties are penalized desirously and counter to the principles of fairness.

100. The appellate court's review is indispensable to ensure that discovery sanctions are applied fairly and justly, consistent with legal standards. The review is also critical to affirm that parties are not unduly punished for acting in accordance with court orders and to confirm that the purpose of sanctions—to deter improper behavior and promote the administration of justice—is truly served.

101. For the aforementioned reasons, the Appellant submits that the sanctions order was predicated upon significant legal and procedural errors that prevented a fair and

equitable trial. The Appellant respectfully requests this appellate court to grant the appeal and execute its power to correct the trial court's erroneous application of sanctions in order to restore justice and fairness in these proceedings.

VI. JUDICIAL PRECEDENTS SUPPORT THE APPEALABILITY OF INTERLOCUTORY ORDERS AFFECTING LITIGANTS' SUBSTANTIAL RIGHTS.

102. The case law iterates those orders significantly altering the trial dynamics, such as by constricting substantial rights, can be appealed. The present interlocutory orders impose severe constraints that implicate the essential preparatory steps and even the fair prosecution of the case at hearings.

103. The restrictions placed by the interlocutory orders on the use of discovery material and later on evidence relating to damage claims strike at the heart of the litigation process. They transcend beyond the allowable bounds of judicial discretion in discovery management to what constitutes an unfair thwarting of the Appellant's claim.

V. THE ARGUMENTS PRESENTED BY RESPONDENTS DO NOT JUSTIFY A DISMISSAL OF THE APPEAL

104. Dismissal on grounds of limited appellate jurisdiction over interlocutory orders is unfounded in the present context as it fails to recognize the exceptional character of these orders and their departure from standard discovery management.

105. The Respondents' Motion to Dismiss underestimates the significance of the orders, neglectfully disregarding the substantial effect on the merits of the case.

106. The Respondents' categorization of the interlocutory orders as not immediate appealable is incorrect. They possess the requisite finality of effect in dramatically shifting the course and potential outcome of litigation, justifying immediate review.

CONCLUSION

107. In conclusion, the Appellant has demonstrated that the sanctions imposed, and the in-camera order issued were based on significant procedural and substantive misapplication of legal standards, particularly concerning the factual question of the attorney-client relationship. The trial court's decisions have led to an undue prejudice against the Appellant's ability to present her case fully and effectively. It is evident that the equilibrium of fairness and justice has been disrupted, necessitating correction by this appellate court.

108. The exclusion of evidence based on the misconstrued existence of a privilege and the disparately enforced sanctions against the Appellant stand contrary to the bedrock principles of due process and equity. It is essential that the appellate court intervenes to ensure that the Appellant receives a fair opportunity to litigate her claims on the merits and that the judicial process as a whole remains untainted by such errors.

109. Therefore, the Appellant respectfully urges this appellate court to grant the relief sought herein, to rectify the substantial errors committed by the trial court, and to restore fairness to a process that has, to date, unfairly impeded the Appellant's pursuit of justice. The relief requested will serve to uphold the integrity of the legal system and reaffirm the judiciary's commitment to ensuring that the rights of all litigants are preserved within the hallowed halls of justice.

110. The Appellant respectfully demands that the Court reject Respondents ,Richard Hunt McDuff and MJM Law LLC (together, the “Attorney Respondents”), and Jerry Edwards; Edwards, Group Holdings; Edwards Printing; Riley Morningstar; The Journal Newspaper; And Hal Welch (herein “the Journal Respondents”) Motions to Dismiss and critically reassess the erroneous imposition of sanctions. The discrepancies in the Respondents' assertion of the attorney-client privilege and the improbable evidentiary limitations imposed unduly prejudice the Appellant's case. Appellate redress is not only warranted but imperative to restoring the balance of justice and rectifying the substantial errors that unduly burden the Plaintiff's pursuit of fair litigation.

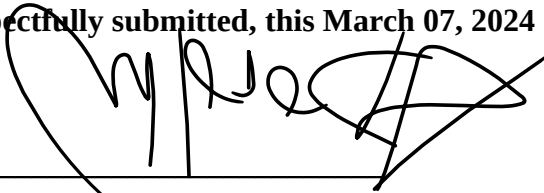
RELIEF REQUESTED

The Appellant respectfully requests that this appellate court:

1. Vacate the sanctions imposed by the trial court as articulated in the orders dated April 4, 2023, and September 1, 2023.
2. Vacate the order dated March 22, 2023 resulting from the in-camera review by Judge Sprouse, which incorrectly upheld the nondisclosure of evidence between Respondent McDuff and Riley Morningstar based on a misrepresented claim of attorney-client privilege.
3. Issue an order mandating the release of all evidence that was previously withheld, specifically between Respondent McDuff and any other Journal Respondents, on the erroneous grounds of a nonexistent attorney-client privilege.
4. Remand the case back to the trial court with instructions to:
5. Allow full consideration of all evidence submitted by the Appellant, including but not limited to the evidence provided on April 24, 2023, which was excluded by the subsequent order dated September 1, 2023.
6. Reinstate the Appellant's ability to supplement the record with additional evidence and witness testimony, as may be necessary and relevant to the proper disposition of her case.
7. Reassess the discovery deadlines and the application of sanctions, ensuring equitable treatment of all parties, and adherence to principles of due process and fair play.
8. Provide the Appellant with a sufficient period to prepare and present her claims, accounting for prior compliance efforts and the impact of any potential supplemental submissions.
9. Grant the Appellant such other and further relief as the appellate court deems just and proper in the interest of justice.
10. Award the Appellant costs and fees incurred in connection with this appeal, to the extent permitted by law.
11. The Appellant submits that these remedies are necessary to rectify the prejudicial errors that have affected her rights and to uphold the proper administration of justice. The

Appellant avers that without appellate intervention, the trial court's erroneous sanctions order will continue to cause irreversible harm to her ability to receive a fair trial.

Respectfully submitted, this March 07, 2024



Dorothy Pierce (Appellant Pro se)

EXHIBIT LIST

The following is a non-exhaustive list of evidence Appellant-Appellant Dorothy Pierce submits to support the Opposition to the Respondents' Motion to Dismiss:

1. Complaint and Amended Complaint

- Exhibit A: Initial Complaint filed by Dorothy Pierce
- Exhibit B: Amended Complaint filed by Dorothy Pierce

2. Discovery Documents

- Exhibit C: Appellant's Discovery Responses provided to Respondents.
- Exhibit D: Respondents' Discovery Responses to Appellant's Interrogatories.

3. Privilege Logs

- Exhibit E: Respondents' Privilege Log submitted for in-camera review
- Exhibit F: Motion to Reconsider an order on in-camera Review of Respondents' Privilege Log.

4. Defamation Publications

- Exhibit G: Article titled "Mystery trails woman from Uganda to Oconee – Upstate Today" dated March 3, 2022
- Exhibit H: Article titled "Report: 'Queen' passed out cash during Uganda campaign – Upstate Today" dated March 4, 2022
- Exhibit I: Article titled "Made for Television" dated March 3, 2022
- Exhibit J: Article titled "She's running long cons': Will of late Seneca man sparks tense legal battle – Upstate Today" dated March 5, 2022
- Exhibit K: Article titled "Company: Pierce scammed \$16K, provided false and damaged machine – Upstate Today" dated March 8, 2022

5. Deposition Transcripts

- Exhibit L: Transcript of Deposition of Richard Hunt McDuff
- Exhibit M: Transcript of Deposition of Riley Morningstar

6. Court Orders and Motions

- Exhibit N: Court Order dated April 04, 2023
- Exhibit O: Court Order dated February 13, 2023
- Exhibit P: Court order dated September 01, 2023
- Exhibit Q: Appellant's Motion for Sanctions against Respondents
- Exhibit R: Respondents' Motion for Sanctions against Appellant
- Exhibit S: Appellant's Motion to vacate sanctions
- Exhibit T: Appellant's opposition to Motion for Sanctions

7. Communication Records

- Exhibit U: Correspondence requesting additional time for Appellant to prepare preliminary list of damages
- Exhibit V: Respondents' Response to request for additional time
- Exhibit W: Correspondence indicating the Appellant's compliance with discovery requests

8. Financial Documentation and Evidence of Damages

- Exhibit X: Spreadsheet and records submitted to demonstrate the Appellant's claim for damages

9. Compliance with April 04, 2023, order (Exhibits excluded by Court)

- Exhibit Y: All exhibits Submitted by Appellant on April 24, 2023, that have been excluded by September 01, 2023, Order.
- Exhibit Z: More Evidence Submitted in September 2023, including Appellant's tax returns.

10. Evidence of McDuff's orchestration of Defamatory Publications

- Exhibit AA: Emails between Respondent McDuff and Riley Morningstar proving McDuff as a co- Author not an attorney for Respondents.

11. Court Transcripts:

-Exhibit BB: January 27, 2023, court Transcript.

-Exhibit CC: March 22, 2023, Court Transcript.

13: All other Evidence Related to the Appeal

US**NOL Explanation****2020**

OPERATING LOSS IN 2019 CARRIED FORWARD

EXHIBIT Y & Z

US**NOL Worksheet****2020****Name:** DOROTHY WELLS**SSN:** [REDACTED]

Loss year	A Amount of NOL	B Amount used in Prior Years	C Adjustments	D Amount available this year	E Current year taxable income (x 80% if applicable)	F NOL used this year	G Expiring losses	H Remaining NOL
2000					19,547			
2001					19,547			
2002					19,547			
2003					19,547			
2004					19,547			
2005					19,547			
2006					19,547			
2007					19,547			
2008					19,547			
2009					19,547			
2010					19,547			
2011					19,547			
2012					19,547			
2013					19,547			
2014					19,547			
2015					19,547			
2016					19,547			
2017					19,547			
2018					19,547			
2019 461	37,299			37,299	19,547	31,947		5,352
2019 461								
Total losses used						31,947		

US Form 1040 and 1040NR: Other Income Worksheet 2020

Name: DOROTHY WELLS

SSN: [REDACTED]

	T SJ	Amount
1 Gambling winnings from Form W-2G		
2 Form 1099-MISC, lines 3 and 8		
3 Taxable distributions from education savings accounts (ESAs) and QTPs		
4 Recovery of itemized deductions		
5 Foreign income exclusion from Form 2555, line 45		
6 Form 1099-NEC, line 1 (only from a hobby or sporadic activity)		
7 Income addition from Form 6478, line 2		
8 Income addition from Form 8814, line 12		
9 Taxable Archer MSA distributions from Form 8853, line 8		
10 Taxable Medicare Advantage MSA distributions from Form 8853, line 12		
11 Taxable long-term care insurance contract payments from Form 8853, line 26		
12 Taxable HSA distributions from Form 8889, line 16		
13 Income for failure to maintain HDHP coverage from Form 8889, line 20		
14 Jury duty pay		
15 NOL carried forward - enter as a negative amount		-31,947
16 Medicaid waiver payments to a care provider incorrectly reported on Form W-2		
17 Describe -		
18 Describe -		
19 Describe -		
20 Describe -		
21 Describe -		
22 Describe -		
23 Describe -		
24 Describe -		
25 Describe -		
26 Describe -		
27 Describe -		
28 Describe -		
29 Describe -		
30 Describe -		
31 Total other income		-31,947

US**Recovery Rebate Credit Worksheet****2020**

Name: DOROTHY WELLS

SSN: [REDACTED]

1 Can you be claimed as a dependent on another person's return? ☒ No. Go to line 2. ☐ Yes. You cannot take the credit. Stop here. 2 Does your 2020 tax return include a valid social security number for you and, if filing a joint return, your spouse? ☒ Yes. Your credit is not limited. Go to line 5. ☐ No. If you are filing a joint return, go to line 3. If you are not filing a joint return, stop here, you cannot take the credit. 3 Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number? ☐ Yes. Your credit is not limited. Go to line 5. ☐ No. Go to line 4. 4 Does one of you have a valid social security number? ☐ Yes. Your credit is limited. Go to line 5. ☐ No. Stop here, you cannot take the credit. 5 \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4. \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3 6 Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 of for whom you either checked the child tax credit box or entered an adoption taxpayer ID number 7 Add lines 5 and 6 8 \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4. \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3. 9 Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 of for whom you either checked the child tax credit box or entered an adoption taxpayer ID number 10 Add lines 8 and 9 11 Amount from Form 1040, line 11 12 \$150,000 if married filing jointly; \$112,500 if head of household; \$75,000 if single, married filing separately or qualifying widow(er) 13 Is the amount on line 11 more than the amount on line 12? ☒ No. Skip line 14. The amount from line 7 is entered on line 15 and the amount from line 10 is entered on line 18. ☐ Yes. Subtract line 12 from line 11 14 Multiply line 13 by 5% 15 Subtract line 14 from line 7 When entering the economic impact payments received on lines 16 and 19 below, if filing a joint return, include the spouse's payment as shown on the spouse's Notice 1444. If the economic impact payment was based on a joint return, the taxpayer and spouse are each treated as having received half of the payment. Don't include any amount received that was later returned to IRS on lines 16 and 19. 16 Enter the amount, if any, of the economic impact payment issued (EIP 1, sent out beginning in April 2020) before offset for any past - due child support payment. You may refer to Notice 1444 or the taxpayer's account at IRS.gov/account for the amount to enter. Check here if there was no EIP 1 payment received at all ☒ 17 Subtract line 16 from line 15. If line 16 is more than 15, you don't have to pay back the difference 18 Subtract line 14 from line 10 19 Enter the amount, if any, of the second economic impact payment issued (EIP 2, sent out beginning in December 2020) before offset for any past - due child support payment. You may refer to Notice 1444-B or the taxpayer's account at IRS.gov/account for the amount to enter. Check here if there was no EIP 2 payment received at all ☒ 20 Subtract line 19 from line 18. If line 19 is more than 18, you don't have to pay back the difference 21 Recovery rebate credit	1,200. 600. 1,200. 600. 75,000. 1,200. 600. 1,200. 600. 1,800.
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Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status

☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial DOROTHY		Last name WELLS		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 750 MOURNING DOVE LANE				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Seneca			State SC		ZIP code 29678-
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?
☐ Yes ☒ No

Standard Deduction

Someone can claim:
☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ☒ if qualifies for (see instructions): Child tax credit	Credit for other dependents
					☐	☐
					☐	☐
					☐	☐
					☐	☐
					☐	☐

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
	2a	Tax-exempt interest	2a		2b	
	3a	Qualified dividends	3a		3b	
	4a	IRA distributions	4a		4b	
	5a	Pensions and annuities	5a		5b	
	6a	Social security benefits	6a		6b	
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	
	8	Other income from Schedule 1, line 9			8	2,429
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶			9	2,429
	10	Adjustments to income:				
	a	From Schedule 1, line 22	10a	2,429		
	b	Charitable contributions if you take the standard deduction. See instructions	10b			
	c	Add lines 10a and 10b. These are your total adjustments to income ▶			10c	2,429
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶			11	
	12	Standard deduction or itemized deductions (from Schedule A)			12	12,400
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A			13	0
14	Add lines 12 and 13			14	12,400	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			15	0	

Form 1040 (2020)

DOROTHY WELLS

Page **2**

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	4,858
24	Add lines 22 and 23. This is your total tax ▶	24	4,858
25	Federal income tax withheld from:		
a	Form(s) W-2 25a		
b	Form(s) 1099 25b		
c	Other forms (see instructions) 25c		
d	Add lines 25a through 25c 25d		
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) 27		
28	Additional child tax credit. Attach Schedule 8812 28		
29	American opportunity credit from Form 8863, line 8 29		
30	Recovery rebate credit. See instructions 30		1,800
31	Amount from Schedule 3, line 13 31		
32	Add lines 27 through 31. These are your total other payments and refundable credits ▶	32	1,800
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	1,800
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
Direct deposit? See instructions.	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ▶ ☐	35a	
	▶ b Routing number _____ c Type: ☐ Checking ☐ Savings		
	▶ d Account number _____		
	36 Amount of line 34 you want applied to your 2021 estimated tax ▶ 36		
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe ▶	37	3,106
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38 Estimated tax penalty (see instructions) ▶ 38		48

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions **▶** ☐ **Yes. Complete below.** ☒ **No**

Designee's
name **▶**

Phone
no. **▶**

Personal identification
number (PIN) **▶**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **▶**

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **▶**

Phone no.

Email address info@icamed.net

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

Edward Meyer

P00969080

☐ Self-employed

Firm's name **▶** EJM Tax Service LLC

Phone no. 770-405-9972

Firm's address **▶** 2651 Shadow Woods Cir NE Marietta GA 30062-2574

Firm's EIN **▶** 85-1099990

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2020)

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service

2020

Form 1040-V Payment Voucher

- Use this voucher when making a payment with Form 1040
- Do not staple this voucher or your payment to Form 1040
- Make your check or money order payable to the "United States Treasury"
- Write your Social Security Number (SSN) on your check or money order

Amount you are paying
by check or money order ►

Dollars

1045

DOROTHY WELLS
750 MOURNING DOVE LANE
Seneca SC 29678-

Internal Revenue Service
PO BOX 1214
Charlotte NC 28201-1214

323290475 NL WELL 30 0 202012 610

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DOROTHY WELLS

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	34,376
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ <u>NOL</u>	8	-31,947
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	2,429

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	2,429
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	2,429

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2020

BCA

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DOROTHY WELLS

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	4,858
5	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	4,858

For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 2 (Form 1040) 2020**

BCA

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2020Attachment
Sequence No. **09**

- Go to www.irs.gov/ScheduleC for instructions and the latest information.
- Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor DOROTHY WELLS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) WELLNESS SALES	B Enter code from instructions 446199	
C Business name. If no separate business name, leave blank. INTERCONTINENTAL ALTERNATIVE MEDICINE	D Employer ID number (EIN) (see instr.) 82-3762191	
E Business address (including suite or room no.) ► 2705 NORTH MAIN ST City, town or post office, state, and ZIP code Anderson SC 29621-		
F Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2020, check here.		☐ Yes ☒ No
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions.		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	331,784
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	331,784
4 Cost of goods sold (from line 42)	4	214,959
5 Gross profit. Subtract line 4 from line 3	5	116,825
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	116,825

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	78,535	18 Office expense (see instructions)	18	26,452
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20b	6,800
12 Depletion	12		b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	22	1,341
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	2,048
15 Insurance (other than health)	15		23 Taxes and licenses	24	
16 Interest (see instructions):	16a		24 Travel and meals:	24a	1,312
a Mortgage (paid to banks, etc.)	16b		a Travel	24b	126
b Other	17	104	b Deductible meals (see instructions)	25	5,873
17 Legal and professional services	17		25 Utilities	26	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	27a	27,821
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27b	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	30		b Reserved for future use	31	-33,587
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.					
31 Net profit or (loss). Subtract line 30 from line 29.	31				
- If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. - If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions.	32a				
- If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. - If you checked 32b, you must attach Form 6198. Your loss may be limited.					
			32a ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2020Attachment
Sequence No. **09**

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
 ► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor DOROTHY WELLS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) MEDICAL MACHINERY		B Enter code from instructions 339112
C Business name. If no separate business name, leave blank. AMERICAN PHARMA MACHINERY LLC		D Employer ID number (EIN) (see instr.) 84-1814745
E Business address (including suite or room no.) ► 708 MOURNING DOVE LN City, town or post office, state, and ZIP code Seneca SC 29678-		
F Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2020, check here.		☐ Yes ☒ No
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions.		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	2,410,694
2 Returns and allowances	2	29,069
3 Subtract line 2 from line 1	3	2,381,625
4 Cost of goods sold (from line 42)	4	1,866,759
5 Gross profit. Subtract line 4 from line 3	5	514,866
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	514,866

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	66,755	18 Office expense (see instructions)	18	20,342
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	53,740
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	131,205	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	6,631
15 Insurance (other than health)	15	2,343	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	4,810
b Other	16b	6,600	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	3,322	25 Utilities	25	11,039
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	140,116
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	446,903			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	67,963			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	67,963			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☒ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	23,699
36 Purchases less cost of items withdrawn for personal use	36	183,605
37 Cost of labor. Do not include any amounts paid to yourself	37	16,500
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	223,804
41 Inventory at end of year	41	8,845
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	214,959

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

BANK CHARGES AND FEES	404
DUES AND SUBSCRIPTIONS	234
REIMBURSED EXPENSES	27,183
48 Total other expenses. Enter here and on line 27a	48 27,821

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☒ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	133,684
36 Purchases less cost of items withdrawn for personal use	36	1,068,060
37 Cost of labor. Do not include any amounts paid to yourself	37	315,716
38 Materials and supplies	38	468,819
39 Other costs	39	
40 Add lines 35 through 39	40	1,986,279
41 Inventory at end of year	41	119,520
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	1,866,759

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

BANK CHARGES AND FEES	124,180
DUES AND SUBSCRIPTIONS	3,524
REIMBURSED EXPENSES	12,412
48 Total other expenses. Enter here and on line 27a	48 140,116

SCHEDULE SE
(Form 1040)**Self-Employment Tax**

OMB No. 1545-0074

2020Attachment
Sequence No. **17**Department of the Treasury
Internal Revenue Service (99)► Go to **www.irs.gov/ScheduleSE** for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

DOROTHY WELLS

Social security number of person
with self-employment income ►**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	34,376
3	Combine lines 1a, 1b, and 2	3	34,376
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	31,746
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	31,746
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	31,746
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020	7	137,700
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10	8b	
c	Wages subject to social security tax from Form 8919, line 10	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	137,700
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	3,937
11	Multiply line 6 by 2.9% (0.029)	11	921
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	4,858
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 14	13	2,429

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,460, **or** (b) your net farm profits² were less than \$6,107.

14	Maximum income for optional methods	14	5,640
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$5,640. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,107 and also less than 72.189% of your gross nonfarm income,⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2020Attachment
Sequence No. **179**Name(s) shown on return
DOROTHY WELLSBusiness or activity to which this form relates
AMERICAN PHARMA MACHINERY LLCIdentifying number
[REDACTED]**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		☐

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		912,600	7	HY	200 DB	130,410
d 10-year property						
e 15-year property		15,900	15	HY	150 DB	795
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	131,205
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

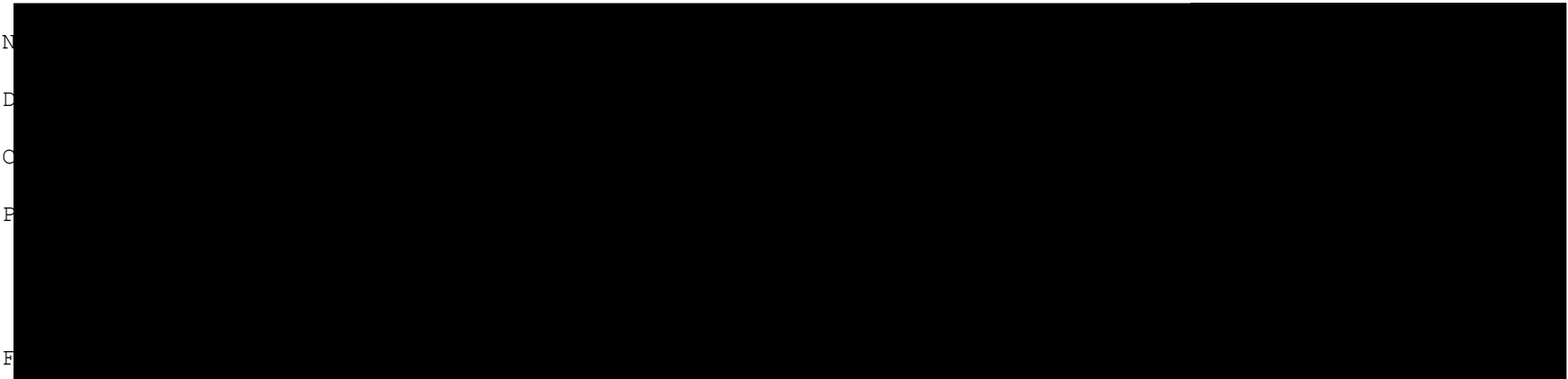
Form 4562 (2020)



2020 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. 179+ Use Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
-----	-----	-----	-----	-----	-----	-----	---	-----	-----	-----	-----	-----	-----	-----	-----

Form: AMERICAN PHARMA MACHINERY LLC
Rental Property: N/A
Depreciation Class: Leasehold Improvements nonresidential
In Service Year: 2020
LEASEHOLD IM 08/20 15900 100 15900 MACRS 15.0 HY 795 1511 795
STATE INFO: 15900 15900 MACRS 15.0 HY 795 1511 795
Depreciation Class: Machinery and equipment other



N
D
C
E
F

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2020Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

DOROTHY WELLS

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	INTERCONTINENTAL ALTERNATIVE MEDICI	82-3762191	-33,587
ii	AMERICAN PHARMA MACHINERY LLC	84-1814745	63,161
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	29,574
3	Qualified business net (loss) carryforward from the prior year.	(37,299)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	
11	Taxable income before qualified business income deduction.	-12,400
12	Net capital gain (see instructions).	
13	Subtract line 12 from line 11. If zero or less, enter -0-	
14	Income limitation. Multiply line 13 by 20% (0.20).	
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return. ▶	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.	(7,725)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2020)

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) 

Taxpayer's name

DOROTHY WELLS

Social security number

Spouse's social security number

Spouse's name

Part I Tax Return Information — Tax Year Ending December 31, 2020 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	
2	Total tax	2	4,858
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,106

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize EJM Tax Service LLC to enter or generate my PIN 29678
ERO firm name

Enter five digits, but don't enter all zeros

as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature



Date ▶ 03/28/2021

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____
ERO firm name

Enter five digits, but don't enter all zeros

as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

58700331608

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ EJM Tax Service LLC

Date ▶ 03/28/2021

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8879** (Rev. 01-2021)

1045



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE**2020 INDIVIDUAL INCOME TAX RETURN****SC1040**
(Rev. 10/14/20)
3075

Your Social Security Number [REDACTED]	Check if deceased ☐
Spouse's Social Security Number	Check if deceased ☐



For the year January 1 - December 31, 2020, or fiscal tax year beginning _____, 2020 and ending _____, 2021

First name and middle initial DOROTHY		Last name WELLS		Suffix
Spouse's first name, if married filing jointly		Last name		Suffix
Check if new address ☐	Mailing address (number and street, PO Box) 750 MOURNING DOVE LANE			County code 37
City Seneca		State SC	ZIP 29678-	Daytime phone number with area code
Check if address is outside US ☐	Foreign country address including postal code			

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD) ☐
 - Check this box if you are a part-year or nonresident filing an SC Schedule NR ☐
 - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual ☐
 - Check this box if you have filed a federal or state extension ☐
 - Check this box if you served in a military combat zone during the filing period ☐
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) ☒ Single	(3) ☐ Married filing separately - enter spouse's SSN: _____
	(2) ☐ Married filing jointly	(4) ☐ Head of household (5) ☐ Qualifying widow(er) _____

Number of dependents claimed on your 2020 federal return

Number of dependents claimed that were under the age of 6 years as of December 31, 2020

Number of taxpayers age 65 or older as of December 31, 2020

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

30751200

**INCOME AND ADJUSTMENTS**

Your SSN

2020

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below	1	Dollars	000
---	----------	----------------	-----

ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions)	a	00
b Out-of-state losses. Type: _____	b	00
c Expenses related to National Guard and Military Reserve Income	c	00
d Interest income on obligations of states and political subdivisions other than South Carolina	d	00
e Other additions to income. (attach explanation - see instructions)	e	00
2 Total additions (add line a through line e)	2	00
3 Add line 1 and line 2 and enter the total here	3	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return	f	00
g Total and permanent disability retirement income, if taxed on your federal return	g	00
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____	h	00
i 44% of net capital gains held for more than one year	i	00
j Volunteer deductions (see instructions) Type: _____	j	00
k Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	k	00
l Active Trade or Business Income deduction (see instructions)	l	00
m Interest income from obligations of the US government	m	00
n Certain nontaxable National Guard or Reserve pay	n	00
o Social Security and/or railroad retirement, if taxed on your federal return	o	00
p Retirement Deduction (see instructions)		
p-1 Taxpayer (date of birth: _____)	p-1	00
p-2 Spouse (date of birth: _____)	p-2	00
p-3 Surviving spouse (date of birth of deceased spouse: _____)	p-3	00
Military Retirement Deduction (see instructions)		
p-4 Taxpayer (date of birth: _____)	p-4	00
p-5 Spouse (date of birth: _____)	p-5	00
p-6 Surviving spouse (date of birth of deceased spouse: _____)	p-6	00
q Age 65 and older deduction (see instructions)		
q-1 Taxpayer (date of birth: _____)	q-1	00
q-2 Spouse (date of birth: _____)	q-2	00
r Negative amount of federal taxable income	r	12400
s Subsistence allowance _____ days by \$8	s	00
t Dependents under the age of 6 years on December 31 of the tax year	t	00
u Consumer Protection Services	u	00
v Other subtractions (see instructions)	v	00
w South Carolina Dependent Exemption (see instructions)	w	00
4 Total subtractions (add line f through line w)	4	12400
5 Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5	000
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	000
7 TAX on Lump Sum Distribution (attach SC4972)	7	000
8 TAX on Active Trade or Business Income (attach I-335)	8	000
9 TAX on excess withdrawals from Catastrophe Savings Accounts	9	000
10 Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10	000

30752208



Your SSN [REDACTED]

NON-REFUNDABLE CREDITS

11	Child and Dependent Care (see instructions)	11		00		
12	Two Wage Earner Credit (see instructions)	12		00		
13	Other nonrefundable credits. Attach SC1040TC and other state returns	13		00		
14	Total nonrefundable credits (add line 11 through line 13)			14		00
15	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here			15		00

PAYMENTS AND REFUNDABLE CREDITS

16	SC income tax withheld (attach W-2 or SC41)	16		00
17	2020 Estimated Tax payments	17		00
18	Amount paid with extension	18		00
19	Nonresident sale of real estate	19		00
20	Other SC withholding (attach 1099)	20		00
21	Tuition tax credit (attach I-319)	21		00
22	Other refundable credits:			
22a	Anhydrous Ammonia (attach I-333)	22a		00
22b	Milk Credit (attach I-334)	22b		00
22c	Classroom Teacher Expenses (attach I-360)	22c		00
22d	Parental Refundable Credit (attach I-361)	22d		00
22e	Motor Fuel Income Tax Credit (attach I-385)	22e		00
	Total refundable credits (add line 22a through line 22e)	22		00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23	Add line 16 through line 22 and enter the total here. These are your TOTAL PAYMENTS	23		00
24	If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment.	24		00
25	If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due.	25		00

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26	USE TAX due on online, mail-order, or out-of-state purchases	26		00
Use Tax is based on your county's Sales Tax rate. See instructions for more information.				
If you certify that no Use Tax is due, check here ☒				
27	Amount of line 24 to be credited to your 2021 Estimated Tax	27		00
28	Total Contributions for Check-offs (attach I-330)	28		00
29	Add line 26 through line 28 and enter the total here	29		00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) This is your REFUND	30		00

REFUND OPTIONS (subject to program limitations)30a Mark one refund choice: ☐ Direct Deposit (30b required) ☐ Debit Card ☐ Paper Check30b Direct Deposit (for US accounts only) Type: ☐ Checking ☐ SavingsRouting Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32Bank Account Number (BAN) 1-17 digits

31	Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due	31		00
32	Late filing and/or late payment: Penalties _____ Interest _____ Enter total here	32		00
33	Penalty for Underpayment of Estimated Tax (attach SC2210)			
	Enter exception code from instructions here if applicable _____	33		00
34	Add line 31 through line 33 and enter the total here. This is your BALANCE DUE	34		00

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Preparer's signature: Edward Meyer Date: _____ Spouse's signature (if married filing jointly, BOTH must sign)

A4E7B06F15FD44...

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No ☐

Preparer's printed name

Edward Meyer

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN
				P00969080
	Firm name (or yours if self-employed), address, ZIP			FEIN 85-1099990
	EJM Tax Service LLC			Phone 770-405-9972
	2651 Shadow Woods Cir NE 30062			

MAIL TO:**REFUNDS OR ZERO TAX:** SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100**BALANCE DUE:** Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753206

1045

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

SC8453(Rev. 11/16/20)
3299

Please print or type.	Your first name and initial DOROTHY WELLS		Last name WELLS		Your social security number [REDACTED]	
	If joint return, spouse's first name and initial		Last name, if different		Spouse's social security number	
	Home address (number and street, apt. number or RR) 750 MOURNING DOVE LANE			Daytime telephone #		Tax Year
	City, town or post office, state and ZIP code Seneca SC 29678-					

Part I Tax Return Information (Whole dollars only)

1. Federal taxable income (SC1040, line 1)	1	00
2. Net SC tax (SC1040, line 15)	2	00
3. Use Tax	3	00
4. Total Tax	4	00
5. SC Income Tax Withheld (SC1040, lines 16 & 20)	5	00
6. Tuition Tax Credit (SC1040, line 21)	6	00
7. Refund (SC1040, line 30)	7	00
8. Amount you owe (SC1040, line 34)	8	00

Part II Direct Deposit of Refund or EFW Payment of Tax Due (Optional - See instructions.)

STAPLE COPIES OF STATE W-2(s) and 1099(s) HERE	9. Routing transit number (RTN)	[REDACTED]	The first two numbers of the RTN must be 01 through 12 or 21 through 32.
	10. Bank account number (BAN)	[REDACTED]	
	11. Type of account:	☐ Checking	☐ Savings
	12. Withdrawal Date	Withdrawal Amount \$	

Part III Declaration of Taxpayer (Sign only after Part I is completed.)

13. ☐ a. I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 1 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☐ b. I authorize (1) the South Carolina Department of Revenue and its designated financial agents to initiate an Electronic Funds Withdrawal (payment) entry to my financial institution account designated in Part II for payment of my South Carolina taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

I declare that I have compared the information (including direct deposit or EFW data) on my return with the information I have provided to my electronic return originator (ERO) and the amounts agree with the amounts on my SC tax return. To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO, and subsequently by the IRS to the SC Department of Revenue. Do not submit this form to the SC Department of Revenue. Do not submit a copy of this form to the SCDOR. Return the signed copy to your tax preparer. Keep a copy with your tax records.

Sign Here

Dorothy Wells [Signature] Date 03/29/2021 Spouse's signature (If joint, BOTH must sign) Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions.)

I declare that I have received the above taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting this return to the SC Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SC Department of Revenue, and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e-file Providers of Individual Income Tax Returns, and requirements specified by the SC Department of Revenue. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. **I understand I do not mail this form. I am required to keep this form and the supporting documents for three (3) years.**

ERO's Use Only	ERO signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	PTIN
	Firm name (or yours if self-employed) and address	EJM Tax Service LLC	FEIN	85-1099990	
		2651 Shadow Woods Cir NE	ZIP code	30062-2574	
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN	
	Firm name (or yours if self-employed) and address	EJM Tax Service LLC	FEIN	85-1099990	P00969080
		2651 Shadow Woods Cir NE	ZIP code	30062-2574	

Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2019

OMB No. [REDACTED]

IRS Use Only—Do not write or staple in this space.

Filing Status

☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶ DOYLE PIERCE

Your first name and middle initial DOROTHY	Last name WELLS	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. 750 MOURNING DOVE LANE		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Seneca SC 29678-		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ▶ ☐		

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
c	Pensions and annuities	4c	
5a	Social security benefits	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	6	
7a	Other income from Schedule 1, line 9	7a	-37,299
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶	7b	-37,299
8a	Adjustments to income from Schedule 1, line 22	8a	
b	Subtract line 8a from line 7b. This is your adjusted gross income ▶	8b	-37,299
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	0
11a	Add lines 9 and 10	11a	12,200
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	0

Form 1040 (2019)

DOROTHY WELLS

Page **2**

12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a		
b	Add Schedule 2, line 3, and line 12a and enter the total		12b	
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total		13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	
16	Add lines 14 and 15. This is your total tax		16	
17	Federal income tax withheld from Forms W-2 and 1099		17	
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits		18e	
19	Add lines 17 and 18e. These are your total payments		19	
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20	
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ☐		21a	
b	Routing number	c Type: ☐ Checking ☐ Savings		
d	Account number			
22	Amount of line 20 you want applied to your 2020 estimated tax	22		
23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions		23	
24	Estimated tax penalty (see instructions)	24		

RefundDirect deposit?
See instructions.**Amount
You Owe****Third Party
Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.

☐ **Yes.** Complete below.☐ **No**(Other than
paid preparer)Designee's
name ▶Phone
no. ▶Personal identification
number (PIN) ▶**Sign
Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DocuSigned by:
Your signature

DOROTHY WELLS

Spouse's signature. If a joint return, **both** must sign.

Date

Your occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.)

Date

Spouse's occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.)

Phone no.

Email address

**Paid
Preparer
Use Only**

Preparer's name

EDWARD MEYER

Preparer's signature

EDWARD MEYER

Date

PTIN

P00969080

Check if:

☒ 3rd Party Designee☐ Self-employed

Firm's name ▶ EJM TAX SERVICE LLC

Phone no. 770-405-9972

Firm's address ▶ 2651 SHADOW WOODS CIR NE MARIETTA GA 30062

Firm's EIN ▶ 85-1099990

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. [REDACTED]

2019Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

DOROTHY WELLS

Your social security number

[REDACTED]

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☒ No**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	-37,299
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-37,299

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

Schedule A—NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . .		1	-49,499
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions) . . .	2		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4		
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5		
6	Nonbusiness deductions (see instructions) . . .	6	12,200	
7	Nonbusiness income other than capital gains (see instructions) . . .	7		
8	Add lines 5 and 7 . . .	8		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9		12,200
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5 . . .	10		
11	Business capital losses before limitation. Enter as a positive number . . .	11		
12	Business capital gains (without regard to any section 1202 exclusion) . . .	12		
13	Add lines 10 and 12 . . .	13		
14	Subtract line 13 from line 11. If zero or less, enter -0-	14		
15	Add lines 4 and 14 . . .	15		
16	Enter the loss, if any, from line 16 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . .	16		
17	Section 1202 exclusion. Enter as a positive number (see instructions) . . .	17		
18	Subtract line 17 from line 16. If zero or less, enter -0-	18		
19	Enter the loss, if any, from line 21 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number . . .	19		
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20		
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21		
22	Subtract line 20 from line 15. If zero or less, enter -0-	22		
23	Domestic production activities deduction from your 2019 return (see instructions) . . .	23		
24	NOL deduction for losses from other years. Enter as a positive number . . .	24		
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL . . .	25		-37,299

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

- Go to www.irs.gov/ScheduleC for instructions and the latest information.
- Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. [REDACTED]

2019
Attachment
Sequence No. **09**

Name of proprietor DOROTHY WELLS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) WELLNESS SALES		B Enter code from instructions 446199
C Business name. If no separate business name, leave blank. INTERCONTINENTAL ALTERNATIVE MEDICINE		D Employer ID number (EIN) (see instr.) 82-3762191
E Business address (including suite or room no.) ► 2705 NORTH MAIN ST City, town or post office, state, and ZIP code Anderson SC 29621-		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2019, check here		☐ Yes ☒ No
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		☐ Yes ☒ No
J If "Yes," did you or will you file required Forms 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	162,220
2 Returns and allowances	2	30
3 Subtract line 2 from line 1	3	162,190
4 Cost of goods sold (from line 42)	4	91,022
5 Gross profit. Subtract line 4 from line 3	5	71,168
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	71,168

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	22,223	18 Office expense (see instructions)	18	5,989
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	2,039
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	586
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	157
b Other	16b		b Deductible meals (see instructions)	24b	900
17 Legal and professional services	17	49	25 Utilities	25	12,894
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	20,081
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28		64,918
29 Tentative profit or (loss). Subtract line 28 from line 7			29		6,250
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.			30		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.			31		6,250
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

- Go to www.irs.gov/ScheduleC for instructions and the latest information.
- Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor DOROTHY WELLS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) MEDICAL MACHINERY		B Enter code from instructions 339112
C Business name. If no separate business name, leave blank. AMERICAN PHARMA MACHINERY LLC		D Employer ID number (EIN) (see instr.) 84-1814745
E Business address (including suite or room no.) 708 MOURNING DOVE LN City, town or post office, state, and ZIP code Seneca SC 29678-		
F Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2019, check here		☐ Yes ☒ No
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		☐ Yes ☒ No
J If "Yes," did you or will you file required Forms 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	325,180
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	325,180
4 Cost of goods sold (from line 42)	4	315,882
5 Gross profit. Subtract line 4 from line 3	5	9,298
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	9,298

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	4,601	18 Office expense (see instructions)	18	22,873
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20b	2,065
12 Depletion	12		b Other business property	21	323
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	
15 Insurance (other than health)	15	2,941	23 Taxes and licenses	24	
16 Interest (see instructions):	16a		a Travel	24a	652
a Mortgage (paid to banks, etc.)	16b		b Deductible meals (see instructions)	24b	419
b Other	17	275	25 Utilities	25	2,318
17 Legal and professional services	17		26 Wages (less employment credits)	26	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		27a Other expenses (from line 48)	27a	16,380
29 Tentative profit or (loss). Subtract line 28 from line 7	29		b Reserved for future use	27b	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		28	28	52,847
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31		29	29	-43,549
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a		30	30	
	32b		31	31	-43,549

- 32a** ☒ All investment is at risk.
- 32b** ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☒ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	30,706
36 Purchases less cost of items withdrawn for personal use	36	83,715
37 Cost of labor. Do not include any amounts paid to yourself	37	300
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	114,721
41 Inventory at end of year	41	23,699
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	91,022

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

BANK CHARGES AND FEES	456
DUES AND SUBSCRIPTIONS	9,573
REIMBURSED EXPENSES	9,493
AMORTIZATION	559
48 Total other expenses. Enter here and on line 27a	48 20,081

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☒ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	383,686
37 Cost of labor. Do not include any amounts paid to yourself	37	65,880
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	449,566
41 Inventory at end of year	41	133,684
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	315,882

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

BANK CHARGES AND FEES	1,312
DUES AND SUBSCRIPTIONS	923
REIMBURSED EXPENSES	6,088
AMORTIZATION	8,057
48 Total other expenses. Enter here and on line 27a	48 16,380

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0123

2019Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

DOROTHY WELLS

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	INTERCONTINENTAL ALTERNATIVE MEDICI	82-3762191	6,250
ii	AMERICAN PHARMA MACHINERY LLC	84-1814745	-43,549
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-37,299	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		
11	Taxable income before qualified business income deduction	11	-49,499	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13		
14	Income limitation. Multiply line 13 by 20% (0.20)	14		
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	15		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(37,299)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

- ▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

2019

Submission Identification Number (SID)

58700320210889000016

Taxpayer's name

DOROTHY WELLS

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

1	Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	-37,299
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize EJM TAX SERVICE LLC to enter or generate my PIN

ERO firm name

29678

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2019 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature

DOROTHY WELLS
A4E7B06F15FD444...

Date ▶ 03/27/2021

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN

ERO firm name

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2019 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ EDWARD MEYER

Date ▶ 03/27/2021

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8879** (2019)

BCA

1045



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE**2019 INDIVIDUAL INCOME TAX RETURN****SC1040**(Rev. 9/16/19)
3075

Your Social Security Number [REDACTED]	Check if deceased ☐
Spouse's Social Security Number	Check if deceased ☐



For the year January 1 - December 31, 2019, or fiscal tax year beginning _____, 2019 and ending _____, 2020

First name and middle initial DOROTHY		Last name WELLS		Suffix
Spouse's first name, if married filing jointly		Last name		Suffix
Check if new address ☐	Mailing address (number and street, PO Box) 750 MOURNING DOVE LANE			County code 37
City Seneca		State SC	ZIP 29678-	Daytime phone number with area code
Check if address is outside US ☐	Foreign country address including postal code			

- **Amended Return:** Check if this is an Amended Return. Attach Schedule AMD ☐
 - Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐
 - Check this box only if filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual ☐
 - Check this box if you have filed a federal or state extension ☐
 - Check this box if you served in a military combat zone during the filing period ☐
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) ☐ Single	(3) ☒ Married filing separately - enter spouse's SSN: [REDACTED]
	(2) ☐ Married filing jointly	(4) ☐ Head-of-household (5) ☐ Qualifying widow(er)

Number of dependents claimed on your 2019 federal return

Number of dependents claimed that were under the age of 6 years on December 31, 2019

Number of taxpayers age 65 or older, as of December 31, 2019

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

30751192

**INCOME AND ADJUSTMENTS**

Your SSN

2019

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Nonresident filers complete Schedule NR and enter total from line 48 on line 5 below	1	Dollars	000
--	----------	----------------	-----

ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions)	a	00
b Out-of-state losses. Type: _____	b	00
c Expenses related to National Guard and Military Reserve Income	c	00
d Interest income on obligations of states and political subdivisions other than South Carolina	d	00
e Other additions to income. Attach explanation. (see instructions)	e	00
2 Add line a through line e and enter the total here. These are your total additions	2	00
3 Add line 1 and line 2 and enter the total here	3	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return	f	00
g Total and permanent disability retirement income, if taxed on your federal return	g	00
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____	h	00
i 44% of net capital gains held for more than one year	i	00
j Volunteer deductions (see instructions) Type: _____	j	00
k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program	k	00
l Active Trade or Business Income deduction (see instructions)	l	00
m Interest income from obligations of the US government	m	00
n Certain nontaxable National Guard or Reserve pay	n	00
o Social Security and/or railroad retirement, if taxed on your federal return	o	00
p Retirement Deduction (see instructions)		
p-1 Taxpayer (date of birth: _____)	p-1	00
p-2 Spouse (date of birth: _____)	p-2	00
p-3 Surviving spouse (date of birth of deceased spouse: _____)	p-3	00
Military Retirement Deduction (see instructions)		
p-4 Taxpayer (date of birth: _____)	p-4	00
p-5 Spouse (date of birth: _____)	p-5	00
p-6 Surviving spouse (date of birth of deceased spouse: _____)	p-6	00
q Age 65 and older deduction (see instructions)		
q-1 Taxpayer (date of birth: _____)	q-1	00
q-2 Spouse (date of birth: _____)	q-2	00
r Negative amount of federal taxable income	r	4949900
s Subsistence allowance _____ days @ \$8	s	00
t Dependents under the age of 6 years on December 31 of the tax year	t	00
u Consumer Protection Services	u	00
v Other subtractions (see instructions)	v	00
w South Carolina Dependent Exemption (see instructions)	w	00
4 Add line f through line w and enter the total here. These are your total subtractions	4	4949900
5 Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5	000
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	000
7 TAX on Lump Sum Distribution (attach SC4972)	7	000
8 TAX on Active Trade or Business Income (attach I-335)	8	000
9 TAX on excess withdrawals from Catastrophe Savings Accounts	9	000
10 Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10	000

30752190



Your SSN [REDACTED]

NON-REFUNDABLE CREDITS**2019**

11	Child and Dependent Care (see instructions)	11		00
12	Two Wage Earner Credit (see instructions)	12		00
13	Other nonrefundable credits. Attach SC1040TC and other state returns	13		00
14	Add line 11 through line 13 and enter the total here. These are your total nonrefundable credits	14		00
15	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15		00

PAYMENTS AND REFUNDABLE CREDITS

16	SC income tax withheld (attach W-2 or SC41)	16		00
17	2019 estimated tax payments	17		00
18	Amount paid with extension	18		00
19	Nonresident sale of real estate	19		00
20	Other SC withholding (attach form 1099)	20		00
21	Tuition tax credit (attach I-319)	21		00
22	Other refundable credits:			
22a	Anhydrous Ammonia (attach I-333)	22a		00
22b	Milk Credit (attach I-334)	22b		00
22c	Classroom Teacher Expenses (attach I-360)	22c		00
22d	Parental Refundable Credit (attach I-361)	22d		00
22e	Motor Fuel Income Tax Credit (attach I-385)	22e		00
	Add line 22a through line 22e and enter the total here. These are your total refundable credits	22		00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23	Add line 16 through line 22 and enter the total here. These are your TOTAL PAYMENTS	23		00
24	If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment.	24		00
25	If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due.	25		00

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26	USE TAX due on online, mail-order, or out-of-state purchases	26		00
	Use Tax is based on your county's Sales Tax rate. See instructions for more information.			
	If you certify that no Use Tax is due, check here ☒			
27	Amount of line 24 to be credited to your 2020 Estimated Tax	27		00
28	Total Contributions for Check-offs (attach I-330)	28		00
29	Add line 26 through line 28 and enter the total here	29		00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required)	30		00

REFUND**REFUND OPTIONS** (subject to program limitations)30a Mark one refund choice: ☐ Direct Deposit (30b required) ☐ Debit Card ☐ Paper Check30b Direct Deposit (for US accounts only) Type: ☐ Checking ☐ SavingsRouting Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32Bank Account Number (BAN) 1-17 digits

31	Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due	31		00
32	Late filing and/or late payment: Penalties _____ Interest _____ Enter total here	32		00
33	Penalty for Underpayment of Estimated Tax (attach SC2210)	33		00
	Enter exception code from instructions here if applicable _____	33		00
34	Add line 31 through line 33 and enter the amount you owe here	34		00

BALANCE DUE**Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.**

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Signature of preparer <i>Edward Meyer</i>	Date	Spouse's signature (if married filing jointly, BOTH must sign)
--	------	--

A4E7B06F15FD44...

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No ☐Preparer's printed name
EDWARD MEYER

Paid Preparer's Use Only	Preparer signature EDWARD MEYER	Date	Check if self-employed ☐	PTIN P00969080
	Firm name (or yours if self-employed), address, Zip code EJM TAX SERVICE LLC 2651 SHADOW WOODS CIR NE 30062			FEIN 85-1099990 Phone No 770-405-9972

MAIL TO:
REFUNDS OR ZERO TAX: SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753198

1045

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

SC8453(Rev. 3/6/15)
3299

Please print or type.	Your first name and initial DOROTHY WELLS		Last name WELLS		Your social security number [REDACTED]	
	If joint return, spouse's first name and initial		Last name, if different		Spouse's social security number	
	Home address (number and street, apt. number or RR) 750 MOURNING DOVE LANE			Daytime telephone #		Tax Year
	City, town or post office, state and ZIP code Seneca SC 29678-					

Part I Tax Return Information (Whole dollars only)

1. Federal taxable income (SC1040, line 1)	1	0	00
2. Net SC tax (SC1040, line 15)	2	0	00
3. Use Tax	3	0	00
4. Total Tax	4	0	00
5. SC Income Tax Withheld (SC1040, lines 16 & 20)	5	0	00
6. Tuition Tax Credit (SC1040, line 21)	6	0	00
7. Refund (SC1040, line 30)	7	0	00
8. Amount you owe (SC1040, line 34)	8	0	00

Part II Direct Deposit of Refund or EFW Payment of Tax Due (Optional - See instructions.)

STAPLE COPIES OF STATE W-2(s) and 1099(s) HERE	9. Routing transit number (RTN) [REDACTED]		The first two numbers of the RTN must be 01 through 12 or 21 through 32.	
	10. Bank account number (BAN) [REDACTED]			
	11. Type of account: ☐ Checking ☐ Savings			
	12. Withdrawal Date _____		Withdrawal Amount \$ _____	

Part III Declaration of Taxpayer (Sign only after Part I is completed.)

13. ☐ a. I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 1 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☐ b. I authorize (1) the South Carolina Department of Revenue and its designated financial agents to initiate an Electronic Funds Withdrawal (payment) entry to my financial institution account designated in Part II for payment of my South Carolina taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

I declare that I have compared the information (including direct deposit or EFW data) on my return with the information I have provided to my electronic return originator (ERO) and the amounts agree with the amounts on my SC tax return. To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO, and subsequently by the IRS to the SC Department of Revenue. **Do not submit this form to the SC Department of Revenue. Keep with your records.**

Sign Here*DOROTHY WELLS*

Your signature

Date

Spouse's signature (If joint, BOTH must sign)

Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions.)

I declare that I have received the above taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting this return to the SC Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SC Department of Revenue, and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e-file Providers of Individual Income Tax Returns, and requirements specified by the SC Department of Revenue. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. **I understand I do not mail this form. I am required to keep this form and the supporting documents for three (3) years.**

ERO's Use Only	ERO signature EDWARD MEYER	Date 03/29/2021	Check if also paid preparer ☒	Check if self-employed ☐	PTIN P00969080
	Firm name (or yours if self-employed) and address EJM TAX SERVICE LLC 2651 SHADOW WOODS CIR			FEIN 85-1099990	
					ZIP code 30062-
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN	
	Firm name (or yours if self-employed) and address			FEIN	
					ZIP code

DO NOT MAIL THIS FORM FOR YOUR RECORDS

Certificate of Completion

Envelope Id: 526277AAB424453A9273855B13D69CA2

Status: Completed

Subject: Your Tax Return

Source Envelope:

Document Pages: 14

Signatures: 4

Envelope Originator:

Certificate Pages: 5

Initials: 0

Your Tax Preparer

AutoNav: Enabled

225 Chastain Meadows Ct NW, Suite 200

Enveloped Stamping: Enabled

Kennesaw, GA 30144

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

esignature@wolterskluwer.com

IP Address: 165.181.254.3

Record Tracking

Status: Original

Holder: Your Tax Preparer

Location: DocuSign

3/29/2021 10:43:18 AM

esignature@wolterskluwer.com

Signer Events

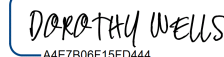
DOROTHY WELLS

info@icamed.net

Security Level: Email, Account Authentication (None), Authentication

Signature

DocuSigned by:



A4E7B06F15FD444...

Signature Adoption: Pre-selected Style

Using IP Address: 107.203.50.109

Timestamp

Sent: 3/29/2021 10:43:19 AM

Viewed: 3/29/2021 11:05:33 AM

Signed: 3/29/2021 11:05:50 AM

Authentication Details

ID Check:

Transaction: 31009435644935

Result: passed

Vendor ID: LexisNexis

Type: iAuth

Recipient Name Provided by: Recipient

Information Provided for ID Check: Address,

SSN9, SSN4, DOB

Performed: 3/29/2021 11:05:25 AM

Question Details:

passed vehicle.association.fake

passed phonenummer.old.real

passed property.association.single.real

passed county.lived.single.real

passed person.known.single.fake

passed phonenummer.old.real

Electronic Record and Signature Disclosure:

Accepted: 3/29/2021 11:05:33 AM

ID: 05bc0baa-4bbb-4ca8-854c-1562a42319e8

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/29/2021 10:43:20 AM
Certified Delivered	Security Checked	3/29/2021 11:05:33 AM
Signing Complete	Security Checked	3/29/2021 11:05:50 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	3/29/2021 11:05:50 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

U.S. Individual Income Tax Return

Filing status: ☐ Single ☐ Married filing jointly ☒ Married filing separately ☐ Head of household ☐ Qualifying widow(er) **DOYLE PIERCE**

Your first name and initial

DOROTHY

Last name

WELLS

Your social security number

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial

Last name

Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien☐ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.

750 MOURNING DOVE LANE

Apt. no.

Presidential Election Campaign

(see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.

If more than four dependents, see inst. and ☒ here ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ☒ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name

EDWARD MEYER

Preparer's signature

PTIN

P00969080

Firm's EIN

85-1099990

Check if:

☐ 3rd Party Designee☐ Self-employed

Firm's name ▶ EJM TAX SERVICE LLC

Phone no. 770-405-9972

Firm's address ▶ 2651 SHADOW WOODS CIR MARIETTA, GA 30062

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2018)

Attach Form(s)
W-2. Also attach
Form(s) W-2G and
1099-R if tax was
withheld.

Standard Deduction for—

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	16,962
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	15764
8	Standard deduction or itemized deductions (from Schedule A)	8	12000
9	Qualified business income deduction (see instructions)	9	753
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	3,011
11	a Tax (see inst.) 303 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) b Add any amount from Schedule 2 and check here ☐	11	303
12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here ☐	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	303
14	Other taxes. Attach Schedule 4	14	2,396
15	Total tax. Add lines 13 and 14	15	2,699
16	Federal income tax withheld from Forms W-2 and 1099	16	
17	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 Add any amount from Schedule 5	17	
18	Add lines 16 and 17. These are your total payments	18	0
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here ☐	20a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
21	Amount of line 19 you want applied to your 2019 estimated tax	21	
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	2,699
23	Estimated tax penalty (see instructions)	23	

Refund

Direct deposit?
See instructions.

Amount You Owe

Go to www.irs.gov/Form1040 for instructions and the latest information.

SCHEDULE 1
(Form 1040)(Rev. January 2020)
Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ Attach to Form 1040.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **01**

Name(s) shown on Form 1040

DOROTHY WELLS

Your social security number

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	16,962
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
21	Other income. List type and amount ▶	21		
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . .	22	16,962	
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . .	24	
	25	Health savings account deduction. Attach Form 8889 . .	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	1,198
	28	Self-employed SEP, SIMPLE, and qualified plans . .	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Tuition and fees. Attach Form 8917	34	
	35	Reserved	35	
36	Add lines 23 through 35	36	1,198	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. **04**

Name(s) shown on Form 1040

DOROTHY WELLS

Your social security number

Other Taxes	57	Self-employment tax. Attach Schedule SE	57	2,396
	58	Unreported social security and Medicare tax from: Form a ☐ 4137 b ☐ 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	
	60a	Household employment taxes. Attach Schedule H	60a	
	b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions)	61	
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960	62	
	c ☐ Instructions; enter code(s) _____			
63	Section 965 net tax liability installment from Form 965-A 63			
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71481R

Schedule 4 (Form 1040) 2018

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor DOROTHY WELLS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) WELLNESS SALES		B Enter code from instructions ▶ 4 4 6 1 9 9
C Business name. If no separate business name, leave blank. INTERCONTINENTAL ALTERNATIVE MEDICINE		D Employer ID number (EIN) (see instr.) 8 2 3 7 6 2 1 9 1
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2018, check here ☒		
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No		
J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	55347	
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4	30706	
5 Gross profit. Subtract line 4 from line 3	5	24641	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	24641	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	3966	18 Office expense (see instructions)	18	543
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	63	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	642
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	219
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	73
b Other	16b		b Deductible meals (see instructions)	24b	286
17 Legal and professional services	17	1112	25 Utilities	25	313
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	462
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	7679			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	16962			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	16962			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	▶	☐
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b (	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)	2	16,962
3	Combine lines 1a, 1b, and 2	3	16,962
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	15,664
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	15,664
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	15,664
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018	7	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9	128,400
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	1,942
11	Multiply line 6 by 2.9% (0.029)	11	454
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	12	2,396
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27	13	1,198

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$7,920, or (b) your net farm profits² were less than \$5,717.

- | | | | |
|-----------|--|-----------|--|
| 14 | Maximum income for optional methods | 14 | |
| 15 | Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$5,280. Also include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- | | | | |
|-----------|---|-----------|--|
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Telephone: General Lines: 256-417-622710
Permanent Secretary's Office: 256-417-721211
Email: olaracharles510@gmail.com
Website: www.health.go.ug



THE REPUBLIC OF UGANDA

Ministry of Health
P.O.Box 7272
Plot 6, Lourdel Road
KAMPALA
UGANDA

Date: 28/12/2020

LETTER OF INTENT

The intent of this Letter is to provide a written expression of the mutual interests between Ministry of Health, Uganda, herein the "Purchaser" and American Pharma Machinery, LLC. dba. APM-USA, a limited liability company registered to do business in the United States of America, herein the "Seller", regarding the potential purchase of Medical and Non-Medical Face Masks. The seller is the manufacturer of Medical and Non-Medical Face Masks with its principal place of business at 513 US 123, SC. 29678, United States of America.

Buyer would purchase Medical and Non-Medical Face Masks as set forth in this Letter. The letter also outlines some of the terms and conditions that a future Purchase Agreement would include, as well as the exchange of information and documents that should take place in advance of the future agreement. The future agreement would require further documentation and approvals and the preparation of a definitive agreement which would set forth the material terms and a commitment from the Buyer to purchase and the Seller to sell. The parties hereby agree that their mutual interests herein are to bring about the Transaction. The Parties warrant that they have negotiated the terms of the Definitive Purchase Agreement in good faith for the period set forth below.

Prospective Transaction

- a) N95 Medical Face Masks.
- b) 3-Ply Disposable Medical Face Masks.

c) Custom Reusable Non-Medical Face Masks.

Prospective Transaction Duration

Five years, renewable after satisfactory performance.

Negotiated Purchase Price

Item	Unit cost (USD)	Unit cost (UGX)
N95 Medical Face Mask	\$2.49.00	9,217.00
3-Ply Disposable Medical Face Mask	\$1.49.00	6,500.00
Custom Reusable Non-Medical Face Mask	\$3.49.00	12,913.00
<i>Note: The rates include Taxes and cost of Freight</i>		

Total Contract Quantity

Item	Quantity
N95 Medical Face Masks	18,000,000
3-Ply Disposable Medical Face Masks	60,000,000
Custom Reusable Non-Medical Face Masks	500,000

Proposed Payment Terms

The Purchase Price shall be payable by the Buyer to the Seller as follows.

- a. The seller shall be required to deliver the order on a quarterly basis.
- b. Upon receipt of a proforma invoice from the seller, the buyer shall pay 50% of the total invoice value in advance, before commencement of each quarterly production.

- c. The seller must confirm availability of inventory before the buyer releases the first deposit. The buyer reserves the right to inspect the seller's inventory at the buyer's discretion.
- d. The remaining balance of 50% will be paid within 60 days upon delivery and buyer's acceptance of the masks.
- e. The buyer reserves the right to reject any or all orders that do not meet the standards and specifications.

Seller Guarantee and Contingency

This Letter of Intent is contingent upon the seller guaranteeing their capacity to supply the required quantity of all items within 120 days from the date of signing of the definitive purchase contract.

Liabilities of Seller

Buyer would not assume any liabilities or obligations of Seller. Seller would remain liable for any known or unknown liabilities or obligations not expressly assumed by Buyer and which arose before the execution of the final or definitive agreement and shall pay and discharge all known liabilities and obligations prior to execution.

Definitive Agreement

The Definitive Agreement will be structured as a purchase and sale of medical face mask and will include customary covenants, conditions and warranties.

Non-Binding Agreement

The Prospective Transaction requires further negotiation and documentation, including preparing and executing a final agreement. This letter does not require

either party to proceed to the completion of a binding final agreement. The parties shall not be contractually bound to the sale, purchase or transfer listed above unless and until they enter into a formal, written final agreement, which must be in form and content satisfactory to each party and to each party's legal counsel, in their sole discretion.

Public Announcements and Confidentiality Agreement

All parties hereby agree not to release any information to the public with regards to this letter or any potential agreement without the separate written consent of all parties involved. All parties agree that the terms of this letter of intent and any negotiations shall remain confidential between the parties and their legal representation.

Seller Guarantee and Contingency

This expression of interest is contingent upon the seller guaranteeing their capacity to supply the required quarterly quantity of all items within 120 days from the date of signing of the final purchase contract.

Termination

This Letter will terminate automatically upon; (a) The execution of the Purchase Agreement, (b) The mutual written consent of the Buyer and Seller. (c) Within six months from the date of execution if the final purchase agreement is not executed within this period. If the Letter terminates, the paragraph entitled "Public Announcements and Confidentiality Agreement" survives termination and continues to bind the Parties, as does any separately executed Confidentiality Agreement.

Expenses associated with this Letter of Intent and due Diligence

The Parties agree to bear their own expenses, including legal and professional fees associated with any due diligence or any other matter associated with this Prospective Transaction.

Governing Law and Jurisdiction

This Letter of Intent and any dispute or claim arising out of or in connection with it or its subject matter or formation including non-contractual disputes or claims, shall be governed by and construed in accordance with the law of the Republic of Uganda. Each party irrevocably agrees that the courts of Republic of Uganda have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this Agreement or its subject matter or formation including non-contractual disputes or claims.

Miscellaneous

- a) This Letter constitutes the entire Agreement between the parties and supersedes and extinguishes all previous discussions, correspondence, negotiations, drafts, agreements, promises, assurances, warranties, representations, arrangements, and understandings between them, whether written or oral, relating to its subject matter.
- b) No variation of this Letter shall be effective unless it is in writing and signed by or on behalf of each party.
- c) This Letter may be executed in counterparts, each of which shall be considered a duplicate of the original and collectively will constitute the Letter.
- d) Headings are used for reference purposes only and shall not affect the meaning, construction, or interpretation of any provision of this Letter.

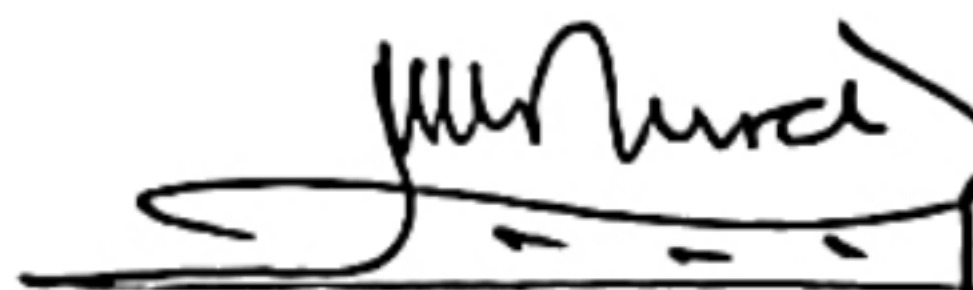
Authority to enter Letter of Intent

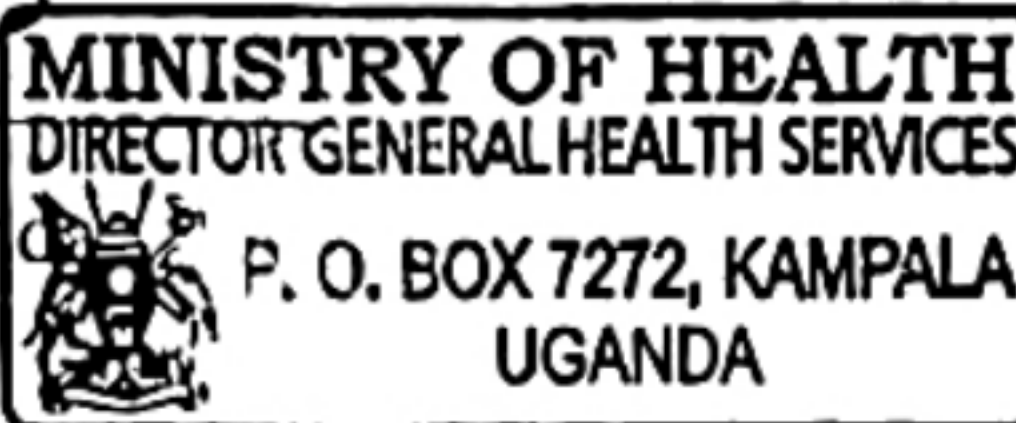
The parties signing this letter affirm they are an authorized representative of their respective corporation/agency and that they hold the legal power and authority to enter this Letter of Intent.

This prospective transaction/Letter of Intent is duly executed this 28th day of
December 2020.


American Pharma Machinery, LLC
Queen Dorothy Amolo
PRESIDENT

28/12/2020
Date


Ministry of Health, Uganda
Dr. Henry G. Mwebesa
DIRECTOR GENERAL HEALTH SERVICES



28/12/2020
Date

Telephone: General Lines: 256-417-622710

Permanent Secretary's Office: 256-417-721211

Email: olaracharles510@gmail.com

Website: www.health.go.ug



THE REPUBLIC OF UGANDA

Ministry of Health
P.O.Box 7272
Plot 6, Lourdel Road
KAMPALA
UGANDA

PURCHASE AGREEMENT

THIS PURCHASE AGREEMENT, between parties hereinafter known as the "Agreement," is entered into this **4th day of January 2021**, "Effective Date," by and,

BETWEEN

Ministry of Health, Uganda, herein referred to as ("the buyer,") with its principal headquarters at Plot 6, Lourdel Road, Nakasero P.O Box 7272, Kampala Uganda.

-AND-

American Pharma Machinery, LLC, herein referred to as ("the Seller") with its principal place of business at 513 US 123, SC. 29678, United States of America. Collectively referred to herein as "the parties"

WHEREAS the Seller is a manufacturer of Medical and Non-medical face masks defined herein and desires to sell the same to the Buyer under the terms and conditions as set forth herein; and

WHEREAS the Buyer is a government agency herein defined and desires to purchase medical and non-medical face masks specified herein from the seller under the terms and conditions set forth herein.

NOW THEREFORE, for and in consideration of the covenants and obligations set forth in this Agreement and of other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. Description of Goods

- a) N95 Medical Face Masks.
- b) 3-Ply Disposable Medical Face Masks.
- c) Custom Reusable Non-Medical Face Masks.

2. Contract Duration:

Five years, renewable after satisfactory performance.

3. Purchase Price

Item	Unit cost (USD)	Unit Cost (UGX)
N95 Medical Face Mask	\$2.49.00	9,217.00
3-Ply Disposable Medical Face Mask	\$1.49.00	6,500.00
Custom Reusable Non-Medical Face Mask	\$3.49.00	12,913.00
<i>Note: The rates include Taxes and cost of Freight</i>		

Total Contract Quantity

Item	Quantity
N95 Medical Face Masks	18,000,000
3-Ply Disposable Medical Face Masks	60,000,000
Custom Reusable Non-Medical Face Masks	500,000

4. Payment Terms

The Purchase Price shall be payable by the Buyer, to the Seller as follows.

- a) The seller will be required to deliver the order on a quarterly basis.

- b) Upon receipt of a proforma invoice from the seller, the buyer shall pay 50% of the total invoice price in advance, before commencement of each quarterly production.
- c) The seller must confirm availability of inventory in writing to the buyer before the buyer releases the down payment. The buyer reserves the right to inspect the seller's inventory at the buyer's discretion.
- d) The remaining balance of 50% shall be paid within 60 days upon the seller's presentation of a payment request. The payment will be contingent upon delivery confirmation and buyer's acceptance of the goods.
- e) The buyer reserves the right to reject any or all orders that do not meet the standards and specifications in good faith.

5. Delivery and Delinquency

- a) Delivery shall be made within 90 days upon receipt of down payment of 50%. All hard copies of documents will be delivered to buyer's given address within three business days from the shipping date.
- b) Seller shall notify Buyer immediately of any circumstances that may cause a delay in delivery stating the estimated period and reasons for delay. If requested by Buyer, seller shall use additional effort, including premium effort, and shall ship via air or other expedited routing to avoid or minimize delay to the maximum extent possible, all at no change in the price, and without prejudice to any of Buyer's rights or remedies.
- c) In the event of failure of delivery on the delivery deadline, Buyer shall at the buyer's discretion give Seller written notice of delinquency allowing Seller a reasonable time to cure. The buyer is not required to notify the seller of the seller's delinquency.

- d) In no event shall Seller be considered in default of its obligation under this Agreement to deliver until 120 days from the date of agreed upon delivery deadline.

6. Seller Guarantee and Contingency

This Purchase agreement is contingent upon the seller guaranteeing their capacity to supply the required quantity of all quarterly items within 90 days from the date of execution.

7. Liabilities of Seller

Buyer would not assume any liabilities or obligations of Seller. Seller shall remain liable for any known or unknown liabilities or obligations not expressly assumed by Buyer and which arose before the execution of this final or definitive agreement and has paid and discharged all known liabilities and obligations prior to execution of this Agreement.

8. Packing and Shipping

All items shall be suitably packed, marked, and shipped as designated by Buyer or, in the absence of such a designation, in accordance with the requirements of common carriers in a manner to secure best transportation cost, and no additional charge shall be made to Buyer.

9. Inspection

- a) Seller shall inspect and test all products prior to shipment to Buyer. Notwithstanding any prior payment or inspection by Buyer, all products shall be subject to final inspection and acceptance by Buyer at Buyer's facility in Kampala, Uganda, or in accordance with quality control standards to be

agreed upon by Buyer and Seller.

- b) Final inspection and acceptance or rejection will be made by Buyer within 30 days after receipt of goods, and failure of Buyer to reject any goods within 30 days after receipt shall constitute acceptance. Should Buyer reject any product for failure to conform to the requirements of a Purchase Order, Buyer shall notify Seller of the rejection, giving detailed reasons for the rejection.
- c) Seller shall then have the option to repair or replace the non-conforming product within 60 days at Buyer's or Seller's facility. Rejected items to be returned to Seller shall be shipped at Seller's expense. Should Seller fail to act to correct any non-conforming product within 60 days after notice by Buyer, then Buyer may, at Seller's risk and expense, return any non-conforming product to Seller. This constitutes a breach of contract on the seller's part.
- d) Seller warrants to Buyer that all products delivered under the Purchase Agreement shall be free from defects in materials and workmanship, that all products will conform to the requirements of this Agreement including, but not limited to, the applicable descriptions, and specifications that shall have been agreed to by the parties and, to the extent the items are not manufactured pursuant to detailed designs furnished by Buyer, that all items will be free from defects in design and suitable for the intended purposes. The warranty period shall extend to final acceptance by Buyer or Buyer's end users in accordance with the final acceptance test procedures as mutually agreed between Buyer and Seller, whichever occurs last.

10. Inspection at Source

If a Purchase Order indicates that any Product is to be subject to inspection by Buyer or its representative at Seller's premises, Seller, without cost to Buyer, shall provide all reasonable facilities and assistance for the safety and convenience of the

inspectors. At the time of inspections, Seller shall make available to the inspectors' copies of all drawings, specifications, and packaging data applicable to the items. The inspection shall be deemed as preliminary only and all items shall be subject to final inspection and acceptance at Buyer's facility.

11. Excusable Delay

Neither party shall be liable to the other for damages for any delay arising out of causes beyond its reasonable control and without its fault or negligence.

12. Changes

a) As to any product, Buyer reserves the right at any time to make changes in:

- i. Its drawings and specifications.
- ii. Methods of packaging and shipping.
- iii. Schedules.
- iv. Quantities; and
- v. The place of delivery.

b) Any difference in price or time for performance resulting from the changes shall be equitably adjusted and the Purchase Agreement shall be modified accordingly in writing, but any claim by Seller for any adjustment must be made in writing within 30 days of the receipt of the change orders.

c) Seller shall not initiate or make any change or modification in the performance, specification, design, materials, or components in or of the product without, in each case, having received Buyer's prior written consent to any proposed change or modification. The acceptance of any Product that has been changed or modified without Buyer's prior written consent shall be subject to revocation and Buyer may reject the Product at any time in spite of any time limitations contained elsewhere in this Agreement.

13. Notices

Any notice provided for or concerning this Agreement shall be in writing and shall be deemed sufficiently given when hand delivered, sent by certified or registered mail if sent to the respective address of each party as set forth at the beginning of this Agreement.

14. Governing Law and Jurisdiction

This Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation including non-contractual disputes or claims, shall be governed by, and construed in accordance with the law of the Republic of Uganda. Each party irrevocably agrees that the courts of Republic of Uganda have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this Agreement or its subject matter or formation including non-contractual disputes or claims.

15. Attorney's Fees

In the event that any lawsuit is filed in relation to this Agreement, the unsuccessful party in the action shall pay to the successful party, in addition to all the sums that either party may be called on to pay, a reasonable sum for the successful party's attorney fees.

16. Mandatory Arbitration

Any dispute under this Agreement shall be required to be resolved by binding arbitration of the parties hereto. If the parties cannot agree on an arbitrator, each party shall select one arbitrator and both arbitrators shall then select a third. The third arbitrator so selected shall arbitrate said dispute. The arbitration shall be governed by the Laws of the Republic of Uganda.

17. Assignment of Rights

The rights of each party under this Agreement are personal to that party and may not be assigned or transferred to any other person, firm, agency, corporation, or other entity without the prior, express, and written consent of the other party.

18. Entire Agreement

This Agreement shall constitute the entire agreement between the parties and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon either party except to the extent incorporated in this Agreement.

19. Modification of Agreement

Any modification of this Agreement or additional obligation assumed by either party in connection with this Agreement shall be binding only if placed in writing and signed by each party or an authorized representative of each party.

20. Termination

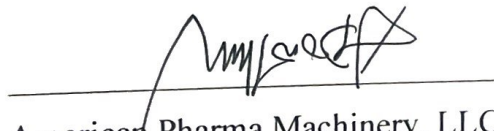
This Purchase Agreement will terminate automatically upon:

- i. The mutual written consent of the Buyer and Seller.
- ii. Seller's failure to deliver the goods within 120 days from the date of receipt of down payment from the buyer.
- iii. Buyer's failure to make payment towards the down payment within 120 days from the date of receipt of confirmation of availability of inventory in writing from the Seller.

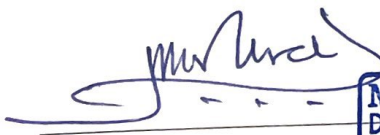
21. Authority to Enter Purchase Agreement

The parties signing this Purchase Agreement affirm that they are an authorized representative of their respective corporation/agency and that they hold the legal power and authority to enter into this Purchase agreement.

This Purchase Agreement is duly executed this **4th day of January 2021**.


American Pharma Machinery, LLC
Queen Dorothy Amolo
PRESIDENT

04/01/2021
Date


Ministry of Health, Uganda
Dr. Henry G. Mwebesa

DIRECTOR GENERAL HEALTH SERVICES

4/01/2021
Date



Date: 16/08/2021

Attn: Office of the Director General Health Services,
Ministry of Health- Uganda.

RE: REQUEST TO RENEW THE FACE MASK CONTRACT DATED JAN 04, 2021.

This letter serves to draw your attention to the above-named subject. We acknowledge our delinquency that led to the termination of the contract. When I returned from Uganda in January 2021, certain factors beyond our making made it impossible to deliver on the contract terms. The factory is able to produce face masks now though not at full speed. We are however able to increase our production capacity in the event that we have assurance of a contract renewal. We seek a second chance to supply the masks or any other PPE product, including Hand sanitizers.

Thanking you in advance.

QUEEN DOROTHY AMOLO- President

Telephone: General Lines: 256-417-622710

Permanent Secretary's Office: 256-417-721211

Website: www.health.go.ug



THE REPUBLIC OF UGANDA

Ministry of Health
P.O.Box 7272
Plot 6, Lourdel Road
KAMPALA
UGANDA

Date: 12th/07/2022

Attn: Queen Dorothy Amolo

American Pharma Machinery, LLC.

Dear Sir/Madam,

**REF: RESPONSE TO YOUR LETTERS REGARDING CONTRACT
RENEWAL**

Regarding information obtained by our office, of the publications made in American Upstate Journal, our office will cease doing business with American Pharma Machinery, LLC or its associates until further notice.

We shall notify your office should our position change.

Sincerely,

A handwritten signature in black ink, appearing to read 'Henry Mwebasa'.

Dr. Henry G. Mwebasa



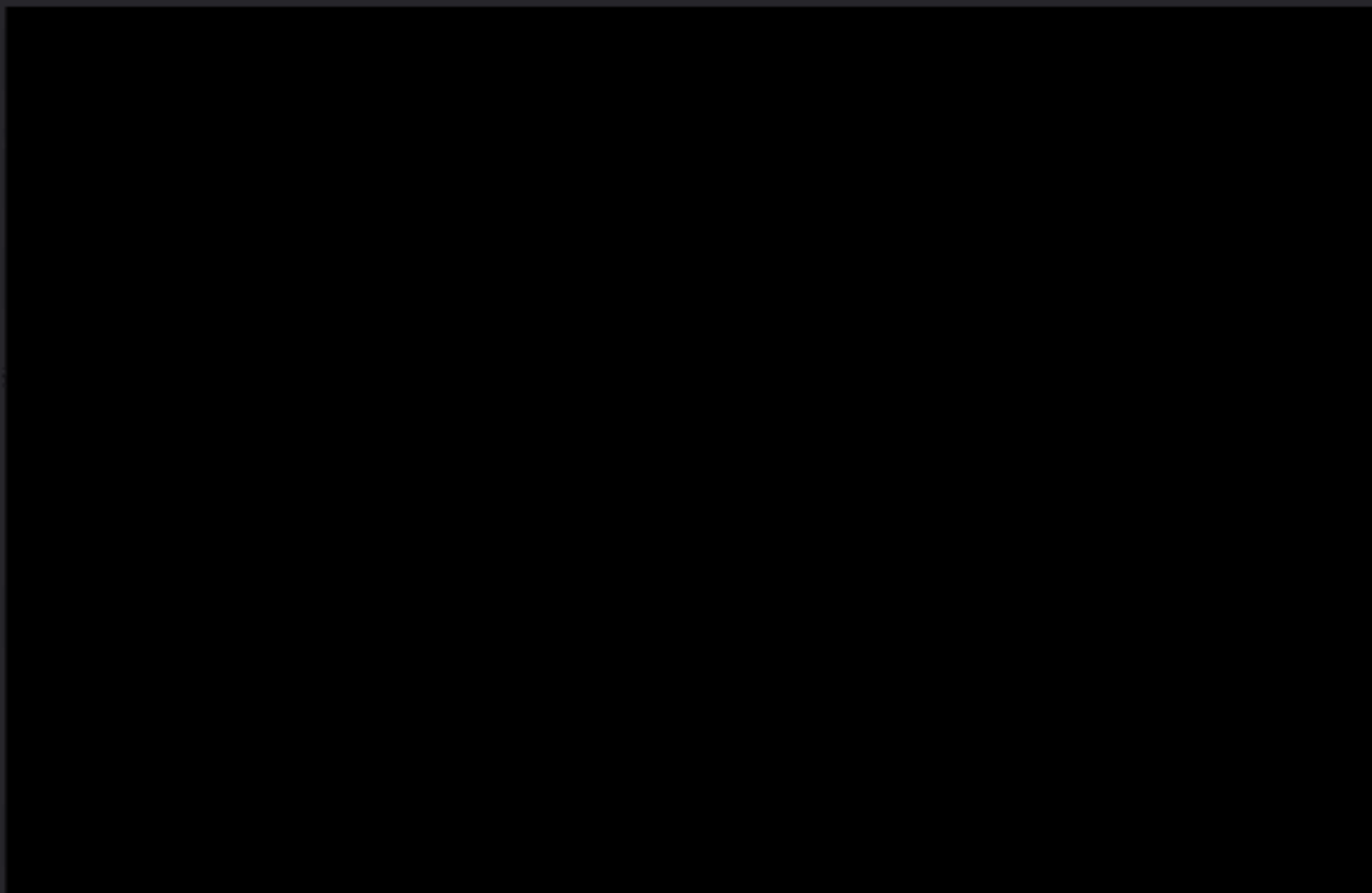
DIRECTOR GENERAL HEALTH SERVICES

Apr 17, 2022 at 11:41 AM

Dorothy's comments on the bus were among the MOST POWERFUL I ever heard in my 76+ years. You should capture them on YouTube and let's get them widely distributed.

Rick

Apr 18, 2022 at 7:05 AM



Apr 20, 2022 at 9:08 AM



Dorothy Pierce <dorothypierce84@gmail.com>

Charleston tour details (Asheville Friends Tour)

2 messages

Richard H Bagley <rhbnlv@dnet.net>

Sun, Apr 10, 2022 at 7:36 PM

Reply-To: rhbnlv@dnet.net

To: dsbrook1@bellsouth.net, cejohnson1613@gmail.com, madeline.lewis08@gmail.com, stumpbegone@charter.net, "aferrel4@outlook.com" <aferrel4@outlook.com>, Jan Richey <jan.richey@comcast.net>, carolyn@ridehome.com, skinnerdon@gmail.com, jasonboyle03@gmail.com, Dorothypierce84@gmail.com, david.lagadi@yahoo.com, Comell Moore <comell2850@comcast.net>

Cc: ajm@sitesandinsightstours.com

Hey folks...here are final arrangements for our tour in Charleston. I suggest you carefully read these tour arrangements and print a copy to have with you. While we will have lots of flexibility for our group, a few things are critical to your enjoyment of the trip.

1...Be **SURE** to have a printed copy of your reservations at the Hampton Inn with you for your check in. We have been given a \$100 a night discount during the very popular Easter weekend, and you do not want any problems with getting your room at the discounted rate.

2...Friday evening dinner at the Fleet Landing Restaurant will really be a treat, but they have a ten (10) person limit on each party. So we have reserved a 5PM seating and a 7PM seating and everyone has made their choice for seating. Since there are twelve scheduled for the 7PM seating, you folks will have to split into two groups. The first group will be at the Brookshire table (my neighbor David Brookshire made reservations for 7PM and has graciously invited several to sit with him). You folks will need to decide at 7PM which ten sit together and the other two will be at the table reserved in the name of Elaine Bagley. Printed at the end of this e-mail are your chosen seating times. Please plan ahead so that you show up at the restaurant at the precise seating time so that things will go smoothly. Being late can potentially create a problem for everyone who is planning to be seated at your scheduled time. It is a fifteen minute walk from the Hampton Inn to Fleet Landing, and some of you may prefer to drive and pay \$10-\$15 to park rather than walk like Elaine and I plan to do.

3...Two of our friends at the 5PM seating (David Lagadi and David Cook), will return to the Hampton Inn right after dinner to set up the musical instruments for those of you who are in the mood to listen to music immediately upon your return from dinner...or maybe have a sing-a-long. This entertainment is optional, but the two Davids are highly skilled musicians and they have already been practicing for the entertainment. The musicians and the tour participants can decide on Friday evening or on Saturday if they would like a second night of music on Saturday night. Again, this is totally optional, and it is fine if you want to arrange other entertainment for Saturday evening or after dinner on Friday. Or just turn in early.

4...Saturday dinner is totally up to each of you. There are many other restaurants much closer to the Hampton Inn than Fleet Landing, so you may wish to make your Saturday evening plans immediately after you check into the Hampton Inn so you won't be pressured. Entirely up to you.

5...Saturday lunch will be the boxed lunches I have discussed with you earlier. Saturday lunch is a treat from Elaine and me. We will pick up the lunches between 11AM and noon on Saturday and enjoy them at the Visitor Center where Al Miller will make a midday stop. This can be a stretch and restroom break as well as an opportunity to catch up on your cell phone calls and e-mail.

6...When you check in at the Hampton Inn, you will be given a special welcome package from the Mayor of Charleston. Be sure to ask for it at check in, telling the clerk that you are part of the "Asheville Friends" tour. I am also told that the General Manager of the Hampton Inn has a surprise waiting on everyone in our group.

7...Special guests on the tour are Colleen and Madeline, both intimately familiar with Charleston. In fact, Colleen Riberio, now living in Atlanta, has worked at the Charleston Hampton Inn and she and her friend Madeline Lewis will add an extra touch for anyone having special needs... you might say our own personal concierge!!!

8...Still in the works is a potential "pre-tour" orientation meeting at 8:15AM Saturday at the Hampton Inn (totally optional). If it materializes, you will be told when you check in. Whether it does or not, please plan to be at the Hampton Inn main entrance promptly at 8:55AM Saturday morning to board Al's tour bus.

9...Finally, and perhaps most important, is that we have experiences on Al's tour where memories, all historically accurate, will last a lifetime. We especially want to get a flavor for the history of Charleston which, as we all know, was a cradle of slavery in America. Not a happy memory, of course, but one which my good friend Al Miller recounts with a touch that will be an indelible memory for all of us. As I mentioned earlier, I was mesmerized on Al's tour, and wanted to share my experience with treasured friends. If you do not already have one (some do) be prepared to have Al autograph a copy of his book for you...you

might look back and say this was the best \$25 you ever spent. I predict that we will all go home counting our blessings as **AMERICANS!!!**

Now, here are the Friday dinner seatings...

5PM Dinner at Fleet Landing...one table (Rick Bagley reservation)

David and Ryan Lagadi

Jan and Becca Richey

Rick and Elaine Bagley

Paul and Carolyn Riviera

David and Sandy Cook

7PM Dinner at Fleet Landing...two (2) tables, one table for ten (Brookshire reservation)

and one table for two (2)... Elaine Bagley reservation

David and Sharon Brookshire

Geomon Elder

Annette Farrel

Kyndall Mattis

Mary Jane Skinner

Kathy Dixon

Jason Boyle

Dorothy Pierce

Comell Moore

Betsy Henson

Al Miller

Jasonboyle03 me <jasonboyle03@gmail.com>
To: Dorothy Pierce <dorothypierce84@gmail.com>

Wed, Apr 19, 2023 at 10:40 AM

[Quoted text hidden]

Re: Introductions

Queen Dorothy <info@queendorothy.org>

Wed 4/20/2022 11:42 AM

To: rhbnlv@dnet.net <rhbnlv@dnet.net>

Cc: Lunsford, Dan <dlunsford@mhu.edu>; jasonboyle03@gmail.com <jasonboyle03@gmail.com>

Dr. Lunsford,

I'm humbled to know that you have even entertained the idea of speaking to me. In a nutshell, I'm a Nobody. I consider myself a nobody because I think it is not in my place to write a long list of my achievements at the age of 39.

Inspirational speaking is one of my untapped geniuses. I love the idea of Inspiring and Motivating young people and Adults for FREE. My speeches are inspired by themes of the event and the category of people I speak to. As my friends always say, "Just give her a topic and she will give you a speech to remember for a lifetime"

I'm old fashioned. I believe that everyone was born a champion but it's an individual choice to ignite the champion in oneself and add extra to their ordination so they can become extraordinary. For anyone who yearns for success, the master key is the Brain.

I share a background with Jim Gregory, from Mars Hill, NC. For over 300 years, my family specialized in Traditional African Alternative Medicine, supporting thousands of people in communities where there were no medical doctors and health centers. My grandmother Cecelia, who inherited the tradition from her mother Aya II, combed the woods for healing herbs and plants. She was trusted not only by her community but thousands of people from different communities far and wide. Even though my mother is a medical personal with a fully-fledged clinic and several years of experience, many people walked past my mother's clinic to see my grandmother for her natural healing medicine. Grandmother lived with us for 19 years before her passing in 2014. In 2017, I decided to pay tribute to her and our ancestors by transforming over 300 years of family natural healing traditions into modern form: Check Our Website: www.icamed.net.

When I bought my first semi-automatic machine for making Dietary Supplements in 2018, while I waited for the container of my Dietary Ingredients to arrive from Africa, I decided to sell the machine on Ebay and I made a profit of \$3,000. Then I thought, this could be a great business opportunity. I started: [Manufacturing and Packaging Machinery – Pharma Machinery Inc. \(pharmachineries.com\)](http://pharmachineries.com) in 2019.

In 2020, when covid-19 brought the world to her knees, I was already into the machine business, I decided to invest in Face Mask Manufacturing Machines. [Queen Industries | High Quality Disposable & Reusable Masks.](http://QueenIndustries.com)

As a successful businesswoman immigrant from Africa, there are specific things I might have done right to afford me a place in the society. My challenges have only helped me become even more accomplished.

I understand that you have series of events scheduled, I can speak to the audience at one of your events for just a few minutes. All I need is the Theme of the event and target audience. It does not need to be this Friday. Either way, I'm always ready. I speak for Free, and I handle my own logistics. If you find my untapped talents appealing, I will always be happy to participate.

I will tell you more about me in a different email. I will be ready to answer any questions you have.

Best Regards,

Queen Dorothy Pierce

From: Richard H Bagley <rhbnlv@dnet.net>
Sent: Tuesday, April 19, 2022 5:42 PM
To: Queen Dorothy <info@queendorothy.org>
Cc: Lunsford, Dan <dlunsford@mhu.edu>
Subject: Introductions

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Now, a few summaries which I think will put our current work in perspective....

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Rick, you have hit a home run with this book.

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Family friend

As a native of WNC, I am encouraged and proud of what this book and its author have meant to this region. This book continues to generate much needed resources to benefit the less fortunate. Harry is truly a mountain treasure.

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All of this to say that reading "Listening to the Grass Grow" brought back a lot of good memories. "A Christmas to Remember" reminded me of my first store-bought toy. "Bible Stories" took me back to the old-time churches with All Day Sings and Dinners on the grounds. My grandmother was also the "Medicine Woman" of the mountain, every spring she would search the 400 acres of woods for the healing herbs and plants she didn't grow in her 5-acre garden. Even after a "real" doctor set up shop in Mont Eagle, many people continued to come to her to treat family members and sick animals.

As a teller of "Old Mountain Tales" primarily based on my family members, I can truly appreciate the stories of "Cuz" Bagley's family history, sadness mixed with a good amount of humor makes for delightful reading. My only regret is I never had the opportunity of sitting and listening to "Cuz" tell these stories in person.

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Mars Hill, NC

After reading Cuz's stories I feel like he had spoken them to me because he has the gift of writing as he speaks, in a Southern way. His stories warm the heart and take me back to the playfully mischievous shenanigans I committed as a kid growing up in the woods in Texas.

You'll experience a variety of emotions while reading this treasure and maybe realize, as I have; it would have been great to have been one of his childhood buddies shooting jaybirds with a slingshot down by the creek.

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John L. Clendenin, Chairman of the Board

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A most beautiful story (A Christmas to Remember) that should be published every year along with, "Yes Virginia, there is a Santa Claus. It is the true meaning not only of Christmas, but life, love, and the things that really matter. Thank you for sharing with me.

Peter Schoen

Duplicate Bridge Director

Dan Lunsford Put Me to Work

Several years ago, when I threw out a potential goal of \$5,000,000 to then President Dan Lunsford for a unique collection of “stories” which would benefit MHU, Dan didn’t blink. But he gave me an assignment which I happily accepted. Over a cup of rice and pinto beans in downtown Mars Hill, Dan asked me to share my insights about why he and MHU have risen to the top tier of grants our family has awarded through our Bagley/McCollough Charitable Fund.

Short and to the point, the reason for my commitment to MHU, even though I am not an alumnus, is the wonderful and poignant stories I continue to hear about life on the “Hill”...some dating back to the 1930’s. As a student at Hiwassee Dam School, my childhood years were spent just a few mountain ridges away from Dan who hails from Vengeance Creek. I was a member of a small country Baptist church, and I heard lots about this Baptist school. In fact, when I recently unboxed sentimental keepsakes from my high school days. I uncovered an MHC catalog from the early 1960’s. It was the ONLY college catalog I had saved. Only God knows why I didn’t start my college career at MHC, but after hearing literally dozens of “stories” of MHC graduates, I have wondered if life would have been better for me had I spent four years on the “Hill”.

North Carolina is blessed with scores of quality institutions of higher learning. But what seems to me to set Mars Hill University apart is the stream of “stories” I continue to hear from the graduates I routinely encounter in Western North Carolina. One story just shared with me personally by a close friend who was a MHU graduate who passed last year at 92 was especially poignant. It involved how he was “dropped off” at MHC and learned later in his extensive wisdom how fortunate he was. He shared with me that he was leaving MHU \$2,000,000 in his estate planning. Another was from an alumnus who arrived at MHC, only to have the reaction he would have returned home were funds available for the trip. There seems to be a bond between MHU graduates and their alma mater which I do not see with many other schools. MHU official records of graduates date back to 1922, and MHU has produced 21,225 graduates since then. Clearly, many more would have received degrees from the founding in 1856, so the history of “stories” would likely be well over 23,000

MHU stories have an added dimension above and apart from what many institutions offer. The Southern Appalachian Repertory Theater (SART) is on the MHU campus. In addition to the abundance of stories from MHU graduates, my wife and I are fans of SART, and our many visits there provide stage “stories” which are, in many ways, on a par with the Broadway shows in NYC which we regularly enjoy. I am excited to see how the strong connection between our labor of love in the stories of “Listening to the Grass Grow” might be leveraged as just one small part of Dan’s vision to continue “Building Our University” and supporting SART.

Updated 3/5/2021

“Listening to the Grass Grow”

Reflections by Dan G. Lunsford, Ed.D, President Emeritus, Mars Hill University (8-4-2021)

I have been aware of the writings of ‘Cuz’ Bagley for decades; having grown up reading the original publication of the essays in the local newspaper-

The Cherokee Scout. I enjoyed the stories then and was very pleased to learn, approximately fifteen years ago, of the publication of a collection of forty-one of the stories in “Listening to the Grass Grow”.

I was even more pleased to learn that Rick (Cuz’s son) was not using the book, published in 1987, to recoup cost of publication and/or make a profit. His stated goal is to use the book to encourage, support, and reward individuals who invest their resources in gifts to not-for-profit organizations that benefit people in need and/or enhances the community and its citizens. It is estimated that this effort has generated over \$100,000 in gifts at this time. (August 5, 2021)

Examples of this mission of doing good has helped, in western North Carolina, the following- Cherokee County North Carolina Public Schools Foundation, Asheville-Buncombe Community Christian Ministry, Eliada Home for Children, Mars Hill University, Black Mountain Home for Children, The Southern Appalachian Repertory Theatre, YMCA, and Eblen Charities. Certainly there are other organizations which have benefited by the incentive given by “Listening to the Grass Grow”.

At the Southern Appalachian Repertory Theatre in 2022, we will be adapting four of the stories for one-act plays for a Children’s Theatre experience. SART has already adapted the Christmas story as a ‘radio’ presentation during the shutdown due to the impact of COVID.

From my view, Rick was inspired by his parents and believed the publication of a collection of his father’s essays would continue their legacy. Without question many more people know of and enjoy the work of “Cuz” Bagley, than ever read the

original publications. Because Rick has used the book to promote selected organizations he and his wife, Elaine, believed in, other people have joined them in supporting those groups.

The beauty of the written word is that it can have an extended life that can prompt valid questions, as well as inspire, encourage, comfort and amuse us all.

I am pleased to support the efforts of Rick and Elaine in making a difference in the lives of their fellow citizens, through "Listening to the Grass Grow".

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Peter Schoen

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RECEIVED

Mar 08 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM OCONEE COUNTY CIRCUIT COURT
IMMEDIATELY APPEALABLE INTERLOCUTORY ORDERS

R. Lawton McIntosh, Circuit Court Judge

R. Sprouse Scott, Circuit Court Judge

Appellate case: 2023-0015516

Dorothy Pierce, Appellant,

V.

Jerry Edwards; Edwards, Group Holdings; Edwards Printing; Richard Hunt McDuff; MJM Law, LLC; Riley Morningstar; The Journal Newspaper; And Hal Welch. Respondents

CERTIFICATE OF SERVICE

I certify that on March 7, 2024, I served the foregoing Appellant's Opposition To Respondents' Motion To Dismiss to Respondents- Appellees utilizing electronic mail upon all parties of record, as follows.

Dakota E. Knehans, Kenan G. Loomis of COZEN O'CONNOR

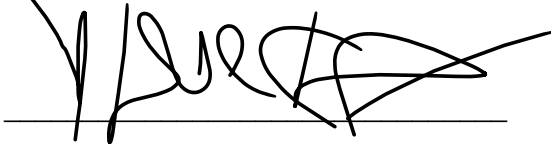
The Promenade, Suite 400, 1230 Peachtree Street, N.E. Atlanta, GA 30309

kloomis@cozen.com/dknehans@cozen.co

SHAWN BINGHAM, South Carolina Bar No. 103944

100 Galleria Parkway, Suite 1600 Atlanta, GA 30339

770-818-9090/ sbingham@fmglaw.com

A handwritten signature in black ink, appearing to read 'Dorothy Pierce', is written over a horizontal line. A large, loopy circular mark is drawn to the left of the signature.

Dorothy Pierce- Pro se Appellant

750 Mourning Dove Lane, Seneca, SC 29678.

Dorothypierce84@gmail.com