

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No.: 2024-000013

Administrative Law Court Case No. 19-ALJ-17-0416-CC

Tractor Supply Company, Appellant,

v.

South Carolina Department of Revenue, Respondent.

APPELLANT TRACTOR SUPPLY COMPANY’S DESIGNATION OF MATTER TO BE
INCLUDED IN THE RECORD ON APPEAL

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Appellant Tractor Supply Company (“TSC”) respectfully requests that the following items be included in the record on appeal:

ORDERS

1. Final Order dated August 8, 2023
2. Amended Final Order dated December 4, 2023
3. Order Rescinding Final Order dated August 21, 2023
4. Order on Motion for Reconsideration dated December 4, 2023
5. Order on Second Motion for Reconsideration dated January 3, 2024

MOTIONS & MEMORANDA

6. TSC’s Motion in Limine to Limit Testimony of David DeRamus dated January 6, 2023
7. TSC’s Motion in Limine to Exclude Economic Substance Or Other Similar Claim and Certain Expert Testimony Regarding the Same dated January 6, 2023
8. South Carolina Department of Revenue’s (“Department’s”) Response to Petitioner’s Motion in Limine to Limit Testimony of David DeRamus dated January 17, 2023

9. Department's Response to Petitioner's Motion in Limine to Exclude Economic Substance or Other Similar Claim and Certain Expert Testimony Regarding the Same dated January 17, 2023
10. TSC's Motion to Reconsider dated August 18, 2023
11. Department's Response to TSC's Motion to Reconsider dated September 7, 2023
12. TSC's Second Motion to Reconsider dated December 14, 2023
13. Department's Response to TSC's Motion to Reconsider Amended Final Order and Order on Motion for Reconsideration dated December 27, 2023.

TRANSCRIPTS

14. Hearing Transcript dated January 23-28, 2023
15. 30(b)(6) Deposition of Department
16. 30(b)(6) Deposition of TSC

EXHIBITS AND OTHER MATERIALS OR DOCUMENTS

17. Joint Exhibit # 1, 2014 TSC Annual Report (SCDOR_005557-005630)
18. Joint Exhibit # 2, 2015 TSC Annual Report (SCDOR_005557-005630)
19. Joint Exhibit # 3, 2016 TSC Annual Report (SCDOR_005708-005795)
20. Joint Exhibit # 4, FY2016 TSC Organizational Structure (TSC_00004553-00004557)
21. Joint Exhibit # 6, FY2014 TSC & Subsidiaries (TSC_00001601-00001754)
22. Joint Exhibit # 7, FY2015 TSC & Subsidiaries (TSC_00001755-00001906)
23. Joint Exhibit # 8, FY2016 TSC & Subsidiaries (TSC_00001907-00002098)
24. Joint Exhibit # 9, FY2014 – TSC (TSC_00000042-00000060)
25. Joint Exhibit # 10, FY2015 – TSC (TSC_00000061-00000085)
26. Joint Exhibit # 11, FY2016 – TSC (TSC_00000086-00000109)
27. Joint Exhibit # 13, 2014-2016 Corporate Working Papers (SCDOR_001221-001235)
28. Joint Exhibit # 14, 05/03/2018 Explanation of Audit Assessment and Adjustments (SCDOR_001257-001259)
29. Joint Exhibit # 15, 08/20/2018 Proposed Assessment (SCDOR_001260-001263)
30. Joint Exhibit # 17, SC Revenue Ruling #15-5 (SCDOR_001291-001303)
31. Joint Exhibit # 18, 11/13/2018 Petitioner Protest (TSC_00000001-00000007)
32. Joint Exhibit # 19, 11/12/2019 Department Determination (TSC_00000015-00000032)
33. Joint Exhibit # 20, 07/11/2014 PwC Transfer Pricing Planning – TSC Texas Inventory Markup Analysis (TSC_00004276-00004336)
34. Joint Exhibit # 21, TSC Memos re: § 482 Study for 2014-2016 (TSC_00004466-00004468)
35. Joint Exhibit # 22, Inventory Procurement Agreement (between TSC and TSC of Texas) (TSC_00004967-00004975)
36. Joint Exhibit # 23, Inventory Procurement Agreement (between TSC and TSC of Texas) (TSC_00006849-00006864)
37. Joint Exhibit # 27 – Jack Small CV

38. Joint Exhibit # 28 – David Andrade CV
39. Joint Exhibit # 29 – Rick Pomp CV
40. Joint Exhibit # 30, 2010 TRAC Commission Report (SCDOR_005927-005975)
41. Joint Exhibit # 34, Trial Balances 2014-16 (TSC_00004558-00004560)
42. Joint Exhibit # 37, National SKU Data 2014-2016 (TSC_00006107)
43. Joint Exhibit #38, TSC of Texas Financials (TSC_00006393)
44. Joint Exhibit # 41, TSC Retail P&L for 2014-16 (TSC_00006608-00006610)
45. Joint Exhibit # 42, TSC Farm Retail Comps (TSC_00006655-00006656)
46. Petitioner’s Exhibit #1, Andrade Analysis
47. Respondent’s Exhibit #9 Licensing Agreement between TSC of Texas and TSC 9-30-01 (TSC_00004375-00004386)
48. TSC’s Request for Contested Case Hearing
49. TSC’s Pre-Hearing Statement
50. Department’s Pre-Hearing Statement
51. TSC’s Amended Pre-Hearing Statement
52. Department’s Amended Pre-Hearing Statement
53. TSC’s Proposed Final Order
54. Department’s Proposed Final Order
55. TSC’s Response to Department’s Proposed Final Order
56. Department’s Response to TSC’s Proposed Final Order

The Undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to the appeal.

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