

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2024-000013

Case No. 19-ALJ-17-0416-CC

Tractor Supply Company,.....Appellant,

v.

South Carolina Department of Revenue,.....Respondent.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S
DESIGNATION OF MATTER TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue respectfully requests that the following items be included in the record on appeal in addition to the items listed on Appellant's Designation of Matter:

EXHIBITS AND OTHER DOCUMENTS

1. Joint Exhibit Number 5 – TSC & Subsidiaries Officer Listing 2014-2016
2. Joint Exhibit Number 12 – Audit Appointment Letter
3. Joint Exhibit Number 16 – IDR #2 Responses
4. Joint Exhibit Number 24 – Aksah Sehgal CV
5. Joint Exhibit Number 25 – David DeRamus CV
6. Joint Exhibit Number 26 – Bruce Fort CV
7. Joint Exhibit Number 31 – Global Trading Preliminary Memo

8. Joint Exhibit Number 32 – Distribution Preliminary Memo
9. Joint Exhibit Number 33 – TSC Apportionment Calculations for SC
10. Joint Exhibit Number 35 – 3 Company Entities 2014-2016
11. Joint Exhibit Number 36 – TAS Report
12. Joint Exhibit Number 39 – TSC Product Line Specific Comps
13. Joint Exhibit Number 40 – TSC Summary of Product Line Specific Analysis
14. Joint Exhibit Number 43 – DeRamus Retailer Set
15. Joint Exhibit Number 44 – DeRamus Global Trading Set
16. Joint Exhibit Number 45 – DeRamus Revised Global Trading Set
17. Joint Exhibit Number 46 – DeRamus Distributors Set
18. Joint Exhibit Number 47 – DeRamus Revised Distributors Set
19. Joint Exhibit Number 48 – DeRamus PwC Distribution Set
20. Joint Exhibit Number 49 – Vendor Payment Records
21. Joint Exhibit Number 50 – Employees by Location
22. Joint Exhibit Number 51 – Gross Profit – Store Directory
23. Joint Exhibit Number 52 – Procurement TB 2015
24. Joint Exhibit Number 53 – TSC-HQ Employees by Legal Entity
25. Respondent's Exhibit Number 1 – 2000 TS Annual Report and 10-K
26. Respondent's Exhibit Number 2 – 2001 TSC Annual Report and 10-K
27. Respondent's Exhibit Number 3 – 2002 TSC Annual Report and 10-K
28. Respondent's Exhibit Number 7 – Master Shared Services Agreement -30-01
29. Respondent's Exhibit Number 8 – Administrative Services Agreement 9-30-01
30. Respondent's Exhibit Number 10 – AON Allianz Marine Cargo Policy
31. Respondent's Exhibit Number 12 – Minutes of Board of Directors Meeting 6-26-01

32. Respondent's Exhibit Number 17 – Email chain 8-14-18 with Steven Riggs
33. Respondent's Exhibit Number 18 – Audit Data Sheet (Riggs Depo. Exh 16)
34. Respondent's Exhibit Number 22 – TSC & Subs – SC Audit Years 2014-2016
35. Respondent's Exhibit Number 29 – 2014-2016 Administrative Service Charge
36. Respondent's Exhibit Number 30 – TSC Average Store Profit by State
37. Respondent's Exhibit Number 31 – Riggs Demonstrative
38. Respondent's Exhibit Number 32 – Sehgal Demonstrative
39. Respondent's Exhibit Number 33 – DeRamus Demonstrative

TRANSCRIPTS

40. Hearing Transcript dated January 23 – 27, 2023

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 this appeal.



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July 3, 2024