



# The South Carolina Court of Appeals

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August 6, 2024

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Re: Tractor Supply Company v. SCDOR  
Appellate Case No. 2024-000013

Dear Counsel:

Our records reflect the time is approaching to file the record on appeal and final briefs. The Supreme Court issued an order reducing the number of copies required in appellate matters. See *Re: Reduced Number of Copies Required in Appellate*

*Matters* (S.C. Sup. Ct. Order dated August 25, 2021). As permitted by the order, the Court of Appeals has determined a need exists for one additional bound copy of the record on appeal and all final briefs. The additional copies must comply with any binding or cover color requirements specified by Rule 267 of the South Carolina Appellate Court Rules (SCACR).

Accordingly, each party must file an original record on appeal and/or final brief, in either electronic or unbound paper form, as well as one bound paper copy, at the time the record on appeal and final briefs are due to be served and filed in accordance with the SCACR.

Additionally, please review the following guidelines as you prepare your record on appeal and final briefs:

Pursuant to Rules 209, 210, and 267, SCACR, the record on appeal must include the following:

1. The correct case title (provided below) and caption as set forth in Rules 210(d) and 267, SCACR.
2. The name and contact information for all counsel representing the parties to the appeal. Please do not include names of counsel that have not previously made an appearance in this case.
3. A certificate of counsel, pursuant to Rule 210(g), SCACR.
4. A proof of service of the record on appeal, if one has not already been filed with this Court.
5. All matters designated by the parties pursuant to Rule 209, SCACR, in compliance with Rule 210(c) and (e), SCACR.
6. The binding for the copies of the record on appeal must be in compliance with Rule 267(d), SCACR.

Pursuant to Rules 211 and 267, SCACR, all final briefs must include the following:

1. The correct case title (provided below) and caption as set forth in Rules 210(d) and 267, SCACR.
2. The name and contact information for counsel filing the brief. If you are filing your final brief pro se, you must include your name and contact information on the cover of the brief.
3. The signature of the person filing the brief should be on the conclusion page.
4. A certificate of counsel for the final brief, pursuant to Rule 211, SCACR.
5. A proof of service of the final brief. Mail receipts will not be accepted in lieu of proper proof of service.

6. The binding for the copies of all final briefs must be in compliance with Rule 267(d), SCACR.

According to our records, the correct caption for this appeal should read as follows on the record on appeal and all final briefs:

**Tractor Supply Company, Appellant,**

**v.**

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

We request large parcels such as bound paper copies of final briefs and the record on appeal be sent directly to the Court via the street address: 1220 Senate Street, Columbia, S.C. 29201. Thank you for your attention. If you have any questions, please do not hesitate to contact this office.

Very truly yours,

A handwritten signature in blue ink that reads "Catherine Hannisa, deputy". The signature is written in a cursive style with a large initial "C".

CLERK