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SC Court of Appeals

**STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS**

APPEAL FROM S. C. ADMINISTRATIVE LAW COURT

Debra B. Durden, Judge

Appellate Tracking Number: 2024-000962

Administrative Law Court Docket No.: 23-ALJ-17-0362-CC

Watertoys, LLC, d/b/a Tidalwave Watersports,Appellant,

v.

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

DESIGNATION OF CONTENTS OF RECORD ON APPEAL

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ORDERS

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[Print Order of Administrative Law Court April 18, 2024 \(Order granting summary judgment\)](#)

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[Print Order of Administrative Law Court August 1, 2024 \(Order setting briefing schedule\)](#)

[Print Order of Administrative Law Court September 4, 2024 \(Order setting appeal bond\)](#)

PLEADINGS

[Print Notice of audit September 16, 2021](#)

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[Print Administrative Appeal decision March 17, 2022](#)

[Print protest letter dated May 2, 2022](#)

[Print Notice of Transfer to litigation \(Cardona letter dated January 24, 2023\)](#)

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[Print Affidavit of Michael Fiem](#)

[Print Taxpayer's Pre-hearing brief](#)

[Print Department of Revenue's Pre-hearing brief](#)

[Print Taxpayer's Memorandum of Law](#)

[Print Department of Revenue's Memorandum of Law](#)

[Print Taxpayer's Reply Memorandum](#)

[Notice of Appeal to S. C. Court of Appeals](#)

[Appeal bond](#)

[Amended Notice of Appeal](#)

Amended Appeal bond

EXHIBITS

Revenue Ruling 05-14

Revenue Ruling 95-2

Technical Advice Ruling _____

TRANSCRIPT

Print the transcript of hearing on appeal bond

CERTIFICATE OF COUNSEL

I certify that this designation contains no matter that is irrelevant to this appeal.

December 11, 2024

/s/Thomas R. Goldstein
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