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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Milton G. Kimpson, Administrative Law Judge
Robert L. Reibold, Administrative Law Judge (on Reconsideration)

Appellate Case No. 2024-001577

Trial Court Case No. 20-ALJ-17-0168-CC

U.S. Bank National Association, Appellant,

v.

South Carolina Department of Revenue, Respondent.

APPELLANT’S DESIGNATION OF MATTER TO BE INCLUDED IN RECORD ON APPEAL

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Appellant U.S. Bank National Association (“U.S. Bank”) respectfully requests that the following items be included in the record on appeal:

ORDERS

1. Order Granting Motion for *Pro Hac Vice* Admission of Craig B. Fields, dated August 17, 2020
2. Order Granting Motion for *Pro Hac Vice* Admission of Nicole L. Johnson, dated August 17, 2020
3. Final Order of the Administrative Law Court, dated June 25, 2024
4. Amended Final Order of the Administrative Law Court, dated June 25, 2024
5. Notice of Reassignment, dated July 10, 2024
6. Order on Motion for Reconsideration, dated August 19, 2024

PLEADINGS

7. U.S. Bank’s Request for Contested Case Hearing, dated July 8, 2020
8. South Carolina Department of Revenue’s (“Department’s”) Pre-Hearing Statement, dated September 3, 2020

9. U.S. Bank's Pre-Hearing Statement, dated September 17, 2020

PRE-TRIAL MOTIONS AND SUBMISSIONS

10. U.S. Bank's Trial Exhibit List, dated May 8, 2023
11. U.S. Bank's Trial Witness List, dated May 8, 2023
12. Department's Exhibit List, dated May 8, 2022¹
13. Department's Witness List, dated May 8, 2023
14. U.S. Bank's Objections to Department's Trial Exhibit List, dated June 16, 2023
15. Department's Objections to U.S. Bank's Exhibit List, dated June 16, 2023

POST-TRIAL SUBMISSIONS AND MOTIONS

16. U.S. Bank's Proposed Final Order, dated December 21, 2023
17. Department's Proposed Final Order, dated December 21, 2023
18. U.S. Bank's Response to Department's Proposed Final Order, dated March 1, 2024
19. Department's Response to U.S. Bank's Proposed Final Order, dated March 1, 2024
20. U.S. Bank's Motion for Reconsideration of Amended Final Order, dated July 5, 2024
21. Department's Response to U.S. Bank's Motion to Reconsider Amended Final Order, dated July 22, 2024

TRANSCRIPTS

22. Hearing Transcript, dated August 17 – 18, 2023²
23. Argument Transcript, dated August 19, 2024

APPELLANT'S EXHIBITS

24. Ex. A- Department's Corporate Income Tax Policy Manual, revised through June 10, 2005 (SCDOR_0001125-0001446)
25. Ex. B- Department's Foreign Audit Corporate Manual, dated March 2022 (SCDOR_0001488-0001639)

JOINT EXHIBITS

26. Joint Exhibit List
27. #1- Department's Determination, dated June 18, 2020 (US BANK 00096-00104)
28. #2- Department's Report of Field Audit, dated September 10, 2018 (SCDOR_0001042-0001048)
29. #3- U.S. Bank's 2011 South Carolina Bank Tax Return (SCDOR_0000101-0000128)
30. #4- U.S. Bank's 2012 South Carolina Bank Tax Return (SCDOR_00111-00118)

¹ Department's Exhibit List is incorrectly dated May 8, 2022. Its accompanying Proof of Service displays the correct date, May 8, 2023.

² Hearing Transcript is incorrectly dated August 17 – 18, 2023. The hearing took place on July 17 – 18, 2023.

31. #5- U.S. Bank's Amended 2012 South Carolina Bank Tax Return (SCDOR_0000428-0000458)
32. #6- U.S. Bank's 2013 South Carolina Bank Tax Return (US BANK 00128-00132)
33. #7- U.S. Bank's Amended 2013 South Carolina Bank Tax Return (SCDOR_0000989-0001032)
34. #8- U.S. Bank's 2014 South Carolina Bank Tax Return (US BANK 00139-00143)
35. #9- U.S. Bank's Amended 2014 South Carolina Bank Tax Return (SCDOR_0000471-0000514)
36. #10- U.S. Bank's 2015 South Carolina Bank Tax Return (SCDOR_0000233-0000330)
37. #11- U.S. Bank's 2016 South Carolina Bank Tax Return (SCDOR_0000803-0000988)
38. #12- Department's Proposed Assessment, issued September 28, 2018 (US BANK 00001-00041)
39. #13- Consent to Extend the Time to Assess Tax (SCDOR_0000747)
40. #14- Public Draft SC Revenue Ruling Re: Bank Tax, dated August 25, 2016 (SCDOR_0001113-0001124)
41. #15- Portion of Record from *Lockwood Green Engineers, Inc.* (ROA 0520-0529)
42. #16- CV of Professor John A. Swain
43. #17- CV of Dr. Greg George
44. #18- Brian J. Cody, Ph.D. *Curriculum Vitae* (US BANK 00161-00165)
45. #19- U.S. Bank's 2011 Apportionment Workpapers – Market Sourcing Revised (US BANK 00206-00227)
46. #20- U.S. Bank's 2012 Apportionment Workpapers – Market Sourcing Revised (US BANK 00218-00237)
47. #21- U.S. Bank's 2013 Apportionment Workpapers – Market Sourcing Revised (US BANK 00238-00256)
48. #22- U.S. Bank's 2014 Apportionment Workpapers – Market Sourcing Revised (US BANK 00257-00277)
49. #23- U.S. Bank's 2015 Apportionment Workpapers – Market Sourcing Revised (US BANK 00278-00297)
50. #24- U.S. Bank's 2016 Apportionment Workpapers – Market Sourcing Revised (US BANK 00298-00318)
51. #25- U.S. Bank's 2016 Apportionment Workpapers – Market Sourcing
52. #26- U.S. Bank's 2015 Apportionment Workpapers – Market Sourcing
53. #27- U.S. Bank's 2012 Apportionment Workpapers – Market Sourcing
54. #28- U.S. Bank's 2011 Apportionment Workpapers – Market Sourcing
55. #29- U.S. Bank's 2013 Apportionment Workpapers – Market Sourcing
56. #30- U.S. Bank's 2014 Apportionment Workpapers – Market Sourcing
57. #31- U.S. Bank's 2014-2016 Apportionment Workpapers – As Filed
58. #32- Email from U.S. Bank, dated July 10, 2018

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.

Respectfully submitted,

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