THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEALED FROM THE SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Carolyn C. Matthews, Administrative Law Judge

Opinion No. 4953 (S.C. Ct. App. Filed March 14, 2012)

CarMax Auto Superstores West Coast, Inc. . . . . .Respondent,

v.

South Carolina Department of Revenue . . . . . .Petitioner.

PETITION FOR WRIT OF CERTIORARI

Harry A. Hancock
Counsel for Litigation
Milton G. Kimpson
General Counsel for Litigation
PO Box 12265
Columbia, SC 29211
(803) 898-5598
(803) 898-5147 (Fax)
Attorneys for Petitioner

Other Counsel of Record:

John C. von Lehe, Jr.
Bryson M. Geer
PO Box 1806
Charleston, SC 29402-1806
(843) 853-5200
Attorneys for Respondent

INDEX

Page No.

CERTIFICATE OF COUNSEL

Counsel for Petitioner certifies that the Petition for Rehearing was made and finally ruled upon by the Court of Appeals on May 7, 2012.

QUESTIONS PRESENTED

I. Did the Court of Appeals err by ignoring the plain language of S.C. Code Ann. § 12-6-2320 (Supp. 2009) by finding that the Department of Revenue (Department or Petitioner) has the burden of proof to show an alternative accounting method is "more appropriate than any competing methods?"

II. Did the Court of Appeals err in interpreting Media General Communications, Inc. and Media General Holdings, Inc. v. South Carolina Department of Revenue, 388 S.C. 138, 694 S.E.2d 525 (2010), to require the Department to show that its alternative method of apportionment for taxes, pursuant to § 12-6-2320, is "more appropriate than any competing methods?"

III. Did the Court of Appeals err in refusing to find that the record supported the Administrative Law Court's ruling that the Department met its burden under § 12-6-2320?

STATEMENT OF THE CASE

CarMax Auto Superstores West Coast, Inc., (CarMax or taxpayer) is a multi-state corporation which owns a 93.5% interest in CarMax Business Services, LLC (CBS). CBS manages intangibles and enters into car financing (secured transactions) within South Carolina. CBS then securitizes the consumer finance contracts and sells them to third party investors. The other owner of CBS is CarMax Auto Superstores, Inc., (East) which owns 6.5% of CBS. East operates retail auto sales locations within South Carolina. East pays a royalty fee to CBS, and then takes that fee as a deduction against its South Carolina taxable income. CBS is treated as a pass-through entity for tax purposes and pays no taxes in this State. All income from CBS flows to East and this taxpayer based on the percentage of ownership interest. The taxpayer does not sell cars

in South Carolina, such that its only South Carolina income, and thus only business activity within the state, is derived from CBS' royalty and financing activities.

The taxpayer filed amended returns for the tax years 2002-2007 employing its chosen apportionment method under S.C. Code Ann. § 12-6-2290 (Supp. 2009) - also referred to as the gross receipts method. This formula calculated the taxpayer's apportionment ratio by dividing its gross receipts from financing and intangibles in South Carolina by the taxpayer's gross receipts from financing, intangible, and retail sales everywhere the taxpayer does business. The taxpayer's gross receipts method yielded the following income tax due:[1]

2002:	$14,717
2003:	$11,532
2004:	$7,840
2005:	$6,883
2006:	$3,879
2007:	$3,670
Total:	$48,523

The Department audited the taxpayer for corporate income tax years 2002, 2003, 2004, 2005, 2006, and 2007. The resulting proposed assessment, including penalties and interest, totaled $829,490.00.[2] This was summarized as follows:

Income Tax	$488,300.00
Interest	$129,828.00
Penalty	$211,362.00
Total	$829,490.00

[1]See Tr. Ex.4, CarMax West Amended Tax Returns, 2002-2007 (R., p. 497). The taxpayer filed its original South Carolina corporate income tax returns for years 2002-2007 utilizing S.C. Code Ann. § 12-6-2250 (Supp. 2009) - the three-factor or three-factor double weighted sales formula. This formula calculates a taxpayer's taxable income in South Carolina by computing a ratio of taxpayer's total property, payroll, and sales.

[2]See Department Determination (R., p. 490).

The Department employed an alternative apportionment formula under the provisions of § 12-6-2320(A)(4) finding that the taxpayer's use of the standard gross receipts apportionment formula failed to fairly represent its business activity within this State. The Department's alternative formula calculated an apportionment ratio based on the taxpayer's South Carolina income from intangibles and financing over the taxpayer's intangibles and financing income from everywhere. By focusing on the kind of business the taxpayer conducted within South Carolina, this alternative method of apportionment essentially denied the taxpayer's efforts to inflate the denominator of its apportionment ratio by including sales of autos from its retail operations in California, Utah, and Nevada. The proposed assessment also included the income from the sale of securitized consumer lending contracts in the taxpayer's South Carolina income. The taxpayer filed a timely protest and the Department issued its Determination upholding the proposed assessment. The taxpayer thereafter filed for a contested case hearing before the Administrative Law Court (ALC).

The ALC issued its ruling after a full hearing of all issues. In its Order, the ALC upheld the Department's audit findings. However, the ALC did not award the penalties as assessed.

The Court of Appeals heard the case and issued an order reversing and remanding the case to the ALC. The crux of the Court of Appeals' opinion concerned the burdens of proof under § 12-6-2320(A). That is, when a multistate taxpayer files a South Carolina return using a standard apportionment formula, it must accurately reflect its business activity within this State. In the event the standard formula fails to fairly reflect the

extent of the taxpayer's business activity within this State, the Department may require the use of any of the statutorily enumerated methods.

The Court of Appeals ruled that the Department has both the initial burden to prove that the taxpayer's chosen method does not accurately reflect its business activity within this State, and the burden of proving that the its alternative method is "more appropriate than any competing methods."[3] The provisions of § 12-6-2320 do not support the latter conclusion.

The Department respectfully requests that this Court issue a Writ of Certiorari pursuant to Rule 242, SCACR, to review the decision of the Court of Appeals in this matter inasmuch as it is inconsistent with this Court's formulations of the burdens of proof in Media General Communications, Inc. and Media General Holdings, Inc. v. South Carolina Department of Revenue, 388 S.C. 138, 694 S.E.2d 525 (2010). Further, the case presents important and novel questions of law concerning those burdens of proof that should be decided by this Court.

I. THE COURT OF APPEALS ERRED BY IGNORING THE PLAIN LANGUAGE OF § 12-6-2320 BY FINDING THAT THE DEPARTMENT OF REVENUE HAS THE BURDEN OF PROOF TO SHOW AN ALTERNATIVE ACCOUNTING METHOD IS "MORE APPROPRIATE THAN ANY COMPETING METHODS."

Section 12-6-2320(A) provides as follows:

> (A) If the allocation and apportionment provisions of this chapter do not fairly represent the extent of the taxpayer's business activity in this State, the taxpayer may petition for, or the department may require, in respect to all or any part

[3]The requirement to show that an alternative method is "more appropriate than any competing methods" is inconsistent with an earlier statement in the Court of Appeals' opinion ". . . the Department bears the burden of proving its alternative accounting method is reasonable and more fairly represents CarMax West's business activity in South Carolina."

> of the taxpayer's business activity, if reasonable:
> (1) separate accounting;
> (2) the exclusion of one or more of the factors;
> (3) the inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in the State; or
> (4) the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(emphasis added).

According to the statute, once there is an adequate showing that standard allocation and apportionment formulas ["the allocation and apportionment provisions of this chapter"] do not fairly represent the extent of the taxpayer's business in this State, the Department may require any of the accounting methods enumerated in subparagraphs (1) - (5) of § 12-6-2320(A), if "reasonable." The statute does not require that the proponent of an alternative accounting method - whether the Department or even the taxpayer - show that the proffered method is more appropriate than any other "competing methods."[4] Instead, in the absence of evidence to the contrary, an alternate accounting method should be upheld if "reasonable."

When construing a statute, the cardinal rule is to ascertain the intent of the Legislature. Georgia-Carolina Bail Bonds, Inc. v. County of Aiken, 354 S.C. 18, 22, 579 S.E.2d 334, 336 (Ct. App. 2003). "All rules of statutory construction are subservient to the one that legislative intent must prevail if it can be reasonably discovered in the language used, and that language must be construed in the light of the intended purpose

[4]In practice, such evidence could be part of any case the proponent of an alternate apportionment method pursues under the terms of § 12-6-2320, but only in response to the introduction of some competing method by the party opposing alternative apportionment. In the event an opposing party does not come forward with evidence of a competing method, the proponent's showing that the alternative formula is reasonable necessarily satisfies the statute.

of the statute." Id. at 23, 579 S.E.2d at 336. The words of the statute must be given their plain and ordinary meaning without resorting to subtle or forced construction to limit or expand the statute's operation. Hitachi Data Sys. Corp. v. Leatherman, 309 S.C. 174, 178, 420 S.E.2d 843, 846 (1992).

Here, § 12-6-2320(A) is clear that once the first prong is satisfied - that the standard formula fails to fairly represent the extent of the taxpayer's business activity in this State -- an alternative apportionment formula may be required by the Department if "reasonable." The second prong of the proponent's burden of proof is therefore met once the proponent shows that its alternative method is "reasonable."[5] The statute does not require the proponent to show that the chosen apportionment method is more appropriate than competing methods.[6] With both prongs under § 12-6-2320(A) thus satisfied, the proponent of the alternative method has met its burden of proof and use of the alternative

[5]It is significant to note that the taxpayer has characterized the second prong of the burden of proof in similar terms. The taxpayer urged the Court of Appeals to require the Department to "establish by clear and convincing evidence that the standard statutory apportionment method does not reflect the extent of the taxpayer's business in South Carolina and that the alternative separate accounting method is reasonable." (Appellant's Final Brief, p. 13). Aside from the taxpayer's use of an incorrect standard of proof, the Department is in agreement with CarMax's characterization of the substantive burden of proof under § 12-6-2320(A).

[6]This interpretation of § 12-6-2320(A)'s two pronged burden of proof is straightforward, logical, and avoids absurd results. By proving that the standard method of apportionment fails to fairly reflect the extent of a taxpayer's business within South Carolina and proposing a "reasonable" alternative, the proponent of any alternative method will have already shown that at least one method of apportionment is not proper. In the absence of specific evidence of competing formulas produced by the party opposing the proffered alternative method, the proponent should not be required to speculatively defend against endless permutations of alternate formulas. To hold otherwise would work an absurd result not intended by the General Assembly. State ex rel. McLeod v. Montgomery, 244 S.C. 308, 136 S.E.2d 778 (1964) (A statute must be interpreted so as to avoid absurd results.).

formula should be upheld.

II. THE COURT OF APPEALS ERRED IN INTERPRETING MEDIA GENERAL TO REQUIRE THE DEPARTMENT TO SHOW THAT ITS ALTERNATIVE METHOD OF APPORTIONMENT FOR TAXES, PURSUANT TO § 12-6-2320 IS "MORE APPROPRIATE THAN ANY COMPETING METHODS."

Media General is the most recent case issued by this Court interpreting § 12-6-2320. The Court ruled that the language in § 12-6-2320(A)(4) providing for "the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income" allowed the taxpayer therein to use a combined entity apportionment method to determine its tax liability. Heretofore, inasmuch as South Carolina had always been a "separate entity" state, combined entity reporting had not been recognized as a proper method for apportionment of income, even as an alternative method under § 12-6-2320. Media General, 388 S.C. at 149-150; 694 S.E.2d at 530-531.

For the purposes of the instant case, it is important to recognize that the taxpayer in Media General was the proponent of the alternative method of apportionment, meaning the taxpayer bore the burden of justifying its use of a formula other than standard apportionment. The taxpayer satisfied its initial burden under § 12-6-2320(A) by virtue of the parties' stipulation that the standard statutory methods of apportionment did not fairly measure the taxpayer's business activity in South Carolina. Id., 388 at 146, 694 S.E.2d at 529. Secondly, based upon its audit findings, the Department acknowledged that the combined entity apportionment method propounded by the taxpayer "did fairly measure the taxpayers' business activity in South Carolina." Id.[7] This was tantamount to

[7]The Department's role is to fairly administer the tax laws. S.C. Code Ann. § 12-4-10 (2000). In particular, S.C. Code Ann. § 12-6-2210(B) (2000) provides in pertinent part: "[i]f a taxpayer is transacting or conducting business partly within and partly

a showing by the taxpayer that its chosen alternative method of apportionment was "reasonable" within the meaning of § 12-6-2320(A) – the second prong of the burden of proof test to be satisfied by the proponent of an alternative apportionment method.[8]

After the Media General taxpayer satisfied both its initial and second level burdens of proof under § 12-6-2320(A), the burden then shifted to the Department to show that a more appropriate method of apportionment existed. This burden shifting is illustrated by the following excerpt:

> We emphasize that, as a general rule, the Department need not automatically use the method requested by a taxpayer, as it has the discretion to select an alternative method that fairly measures the taxpayer's income in South Carolina. In this case, however, the Department never recalculated Taxpayers' incomes using any other alternative method, and the Department stipulated that use of the combined entity apportionment method proposed by Taxpayers does result in a fair computing of Taxpayers' business activities in South Carolina. Accordingly, we uphold the ALC's determination that the combined entity apportionment method should be utilized by the Department for the tax period in question.
>
> * * *
>
> The Department concedes the standard apportionment

---

without this State, the South Carolina income tax is imposed upon a base which reasonably represents the proportion of the trade or business carried on within this State" (emphasis added).

[8]The Court's modified restatement of the statutory language in § 12-6-2320 underscores that reasonableness is the touchstone for use of an alternative formula:

> [t]his statute [§ 12-6-2320(A)(4)] provides that if the allocation and apportionment provisions do not fairly represent the taxpayer's business activities in South Carolina, the taxpayer may petition for, or the Department may require, if reasonable, the employment of any other method to effectuate the equitable allocation and apportionment of the taxpayer's income.

Id., 388 SC at 143; 694 S.E.2d at 527 (emphasis added).

> formulas allowed under South Carolina law result in a statutory distortion of Taxpayers' incomes and that the combined entity apportionment method would fairly represent their business activities in South Carolina. We agree with the ALC that the legislature has placed no explicit limitation on the alternative methods that may be used under section 12-6-2320(A)(4), and consequently we affirm the ALC's ruling that the Department is authorized to use the combined entity apportionment method. Although the Department has the discretion to select an alternative method, the ALC has ordered in this case that the method be applied and we affirm this determination as the Department has not established that another method would be more appropriate. This ruling is limited to the tax period in question, and the Department may employ any other appropriate alternative method for future tax years.

Id., 388 S.C. at 151-152; 694 S.E.2d at 531-532 (emphasis added).

Once the taxpayer in Media General met the requirements of § 12-6-2320(A) by showing that the standard apportionment method did not "fairly represent the extent of the taxpayer's business activity in this State" and that the chosen apportionment method resulted in a fair measure of its in-state business activities, i.e., the method was "reasonable," the Department then had the further opportunity, as the party opposing use of the proffered method, to show that a more appropriate alternative method existed. In Media General, the Department did not make such a showing and thus, the Court determined that the combined entity apportionment method, because it was reasonable, was the method to be used to calculate the taxpayer's South Carolina income tax liability. Id.[9] In the instant case, once the Department demonstrated that the standard

[9]In such cases, in the event the Department responds to the taxpayer's proffer of an alternative formula with an alternative equally as reasonable, arguably the Department's method may enjoy some presumption of correctness based on § 12-6-2210(B), and the Media General Court's observation that "the Department need not automatically use the method requested by a taxpayer, as it has the discretion to select an

apportionment method used by the taxpayer did not fairly reflect the taxpayer's business activity within South Carolina and that the proffered alternative method was reasonable, the burden then lay with the taxpayer, the opponent of the proffered alternative method, to show that a more appropriate alternative method existed. The taxpayer failed to make such a showing.[10] In the absence of evidence propounded by the taxpayer that the reasonable alternative apportionment method selected by the Department was not as well suited to measure the taxpayer's business activity as some competing formula, the Department's proffered method of apportionment should be upheld.

III. THE COURT OF APPEALS ERRED IN REFUSING TO FIND THAT THE RECORD SUPPORTED THE ALC's FINDING THAT THE DEPARTMNET MET ITS BURDEN UNDER § 12-6-2320(A).

A careful review of the ALC Order and the Record indicates that the Department met its two pronged burden of proof regarding use of the alternative apportionment method. As such, any error of the ALC in the characterization of the Department's burden of proof under § 12-6-2320(A) in the context of this case was harmless.

---

alternative method that fairly measures the taxpayer's income in South Carolina." Id. (emphasis added).

[10]In fact, the ALC order recites that CarMax raised:

> . . two primary arguments challenging the reasonableness of the Department's method. First, the taxpayer argues that a unitary business, or a portion of one, cannot be subject to a separate accounting. Second, the taxpayer argues that the Department's method in this case attempts to reach extraterritorial income; that is, income that is not properly taxable in South Carolina.

(ALC Order, p. 11). These counter arguments appear to fall woefully short of the kind of specific evidentiary challenges to reasonableness contemplated by the Media General Court.

As the Court of Appeals observed, the ALC noted that "the burden of proof is generally upon the party asserting the affirmative in an adjudicatory administrative proceeding. . . . The taxpayer in this matter requested a contested case hearing to challenge the Department's proposed assessment; thus, the taxpayer bears the burden of proof." (ALC Order, p. 6). This is a correct statement of law as it relates to the overall burden of proof in tax cases under the Revenue Procedures Act; however, this broad statement does not address the specific burdens under § 12-6-2320(A). At a later point in its Order, the ALC clearly articulated the two-pronged burdens under this statute:

> The statute provides broad authority for the Department to deviate from the standard formulas laid out by other apportionment statutes under limited conditions. Under the statute there are two significant checks on the Department's ability to deviate from statutory formulas. First the statutory authority of the Department to require an alternative method is triggered only if the standard formulas of Title 12, Chapter 6 fail to fairly represent the extent of the taxpayer's business activity in South Carolina. Second, whatever method the Department proposes, it must be reasonable. The Court [ALC] discusses each of these requirements in turn below.

(ALC Order, p. 7).[11]

The ALC thereafter made findings concerning the burdens, and significantly, relied on evidence adduced by the Department on these issues:

> The standard apportionment formulas utilized by the taxpayer in this matter did not fairly represent the extent of its business in this State for a number of reasons. The Department's audit supervisor testified that Department auditors are instructed to closely examine taxpayers whose business structures may be linked with tax minimization strategies.

[11]This language plainly shows that the ALC placed the burden of activating the two "triggers" authorizing the use of an alternative apportionment formula under § 12-6-2320(A) squarely on the Department.

* * *

A significant element of the business structure involved is the payment of a royalty by one division of a retail operation (in this case, East) to a different division (in this case, the taxpayer), and the mixing of that intangible income with the retail income earned by the latter entity for state tax reporting purposes. This payment provides a deduction to East, reducing its overall tax burden in those states in which it operates, including South Carolina. The mixing of the royalty payments with retail income produced a significantly lower apportionment ratio than that of the taxpayer's royalty income considered alone. [5]The Department described this as a dilution of apportionment ratio, and described the consequent reduction of the taxpayer's tax liability as a distortion of the tax owed.

[5]The taxpayer's retail income was included in the denominator of its apportionment ratio in its amended income tax returns. In a demonstrative exhibit, the Department showed that in tax year 2006, the taxpayer's filings reported a South Carolina ratio of .0972%. The Department compared the type of income actually earned in South Carolina to that type of income earned everywhere to arrive at a South Carolina ratio of .2537% for royalty receipts and 1.0054% for other tangible receipts (i.e. financing receipts).

(ALC Order, pp. 7-8).

In deciding that the use of an alternative apportionment formula was warranted in this case, the ALC concluded its analysis of the first prong of the burden of proof under § 12-6-2320 by quoting the testimony of a Department witness:

> The Department's expert witness explained the propriety of the Department's application of § 12-6-2320 using a simile:
>
> ...[T]hink of the taxpayer – and so the activity, business activity in South Carolina as an apple. I mean, you see something going on. By an "apple," I mean a certain type of activity. Then you see it being mixed with a larger business that's got apples and oranges...So simply recognizing that the taxpayer was an apple company and that the other companies that have been in the denominator

> it was being mixed with was a fruit company, an apples and oranges company, that's – that leaps out at you . . . .[T]he apples here are the franchise payment, the royalties for intellectual property and financing later on, in the last couple of years; whereas, the oranges in this case were the retail sales. There were no oranges in South Carolina . . . . One's an apple company; the other's a fruit company. They shouldn't be compared.

(ALC Order, p. 9, fn. 7).

The ALC relied on this same body of Department evidence in reaching its decision that the second prong of the § 12-6-2320 test - that the alternative apportionment method was reasonable -- had been satisfied:

> The Department's proposed method calculates the taxpayer's South Carolina ratio by dividing the income earned within South Carolina by the total derived from that type of income everywhere the taxpayer does business. The Department's method does not include the retail income earned by the taxpayer in other states in its ratio calculation. That income, and the taxpayer's retail operations, are not connected to South Carolina, and § 12-6-2320 is concerned with the taxpayer's business in this State. The taxpayer has described the Department's alternative method as a form of separate accounting. Because the Department's method considers only the business conducted in this State, and because separate accounting is a method expressly permitted by § 12-6-2320(A)(1), the Department's apportionment method applied to this taxpayer is reasonable.

(ALC Order, p. 11) (emphasis in original).

The Department submits that a full reading of the ALC Order shows that the ALC properly stated the Department's burden of proof with regard to its use of an alternative apportionment formula under § 12-26-2320(A). Furthermore, the Record shows that the ALC's determination that the Department met its burdens – that the taxpayer's standard gross receipts apportionment formula failed to fairly represent the taxpayer's business

activity within this State and that the Department's alternative apportionment formula was reasonable – is supported by substantial evidence. To the extent the ALC committed any error in its characterization of the respective burdens of proof borne by the taxpayer and the Department, the Department submits that such error was harmless as the ALC relied extensively on evidence the Department produced at trial to make the required findings under § 12-6-2320.

CONCLUSION

For the reasons specified herein, the South Carolina Department of Revenue respectfully requests that this Court grant its Petition for Writ of Certiorari to review the Court of Appeals' decision in this matter.

Respectfully submitted,

Harry A. Hancock (Bar No. 65233)
Managing Counsel for Litigation
Milton G. Kimpson (Bar No. 7917)
General Counsel for Litigation
PO Box 12265
Columbia, SC 29211
(803) 898-5130
Attorneys for Petitioner
South Carolina Department of Revenue

Columbia, South Carolina
June 6, 2012

RECEIVED
JUN - 6 2012
S.C. Supreme Court

THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEAL FROM THE SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

CAROLYN C. MATTHEWS, ADMINISTRATIVE LAW JUDGE

Opinion No. 4953 (S.C. Ct. App. Filed March 14, 2012)

CarMax Auto Superstores West coast, Inc.,.....Respondent,

v.

South Carolina Department of Revenue,.....Petitioner.

PROOF OF SERVICE

I, Jean M. O'Connor, hereby certify that I have caused to be mailed, postage prepaid, a copy of the Department of Revenue's Petition for Writ of Certiorari and Appendix regarding the above-referenced matter to John c. von Lehe, Jr., Esquire and Bryson M. Geer, Esquire, PO Box 1806, Charleston, SC 29402-1806, this 6^{h} day of June 2012.

Jean M. O'Connor

State of South Carolina
Department of Revenue
Office of General Counsel for Litigation
301 Gervais Street, P.O. Box 12265, Columbia, South Carolina 29211
Telephone (803) 898-5130 Telecopier (803) 898-5147

Via Hand Delivery

June 6, 2012

Honorable Daniel E. Shearouse
Clerk of the Supreme Court
PO Box 11330
Columbia, SC 29211

Re: CarMax Auto Superstores West Coast, Inc. v.
South Carolina Department of Revenue
Opinion No. 4661 (S.C. Ct. App. filed March 24, 2010)

Dear Mr. Shearouse:

Enclosed please find the original and six copies of the Department's Petition for Writ of Certiorari and an original and one copy of the Appendix regarding the above-referenced matter. Also enclosed is a Proof of Service.

Very truly yours,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Harry A. Hancock
Counsel for Litigation

HAH:jmo
Enclosures

c: John C. von Lehe, Jr., Esquire (via USPS)
Bryson M. Geer, Esquire (via USPS)