

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

109098

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Samuel L. Johnson, Administrative Law Judge

Case No. 25-ALJ-17-0359-CC

Case No. 25-ALJ-17-0284-CC

RECEIVED

AUG 20 2026

SC Court of Appeals

Hugh Chapman,

Appellant,

v.

South Carolina Department of Revenue,

Respondent.

NOTICE OF APPEAL

Hugh Chapman appeals the decision of the Honorable Samuel L. Johnson dated July 24, 2026 (which ruled on Appellant's Motion for Reconsideration of the Court's Order dated June 16, 2026). Appellant received a copy of this decision on July 24, 2026.

August 20, 2026



Frank W. Cureton (S.C. Bar No. 10087)
Haynsworth Sinkler Boyd, P.A.
Post Office Box 11889
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(803) 779-3080
Attorney for Appellant

Other Counsel of Record:
Patricia D. Breen
South Carolina Department of Revenue
Office of General Counsel
300A Outlet Pointe Boulevard
Columbia, South Carolina 29210
(803) 898-5263
Attorney for Respondent

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PROOF OF SERVICE

I certify that I have served the Notice of Appeal on the South Carolina Administrative Law Court by depositing a copy of the Notice in the United States Mail, postage prepaid, on August 20, 2026, addressed as follows:

The Honorable Jana E. Shealy, Clerk
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

August 20, 2026



Frank W. Cureton (S.C. Bar No. 10087)
Haynsworth Sinkler Boyd, P.A.
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Attorney for Appellant

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PROOF OF SERVICE

I certify that I have served the Notice of Appeal on the South Carolina Department of Revenue by depositing a copy of the Notice in the United States Mail, postage prepaid, on August 20, 2026, addressed to its counsel of record as follows:

Patricia D. Breen, Esq.
South Carolina Department of Revenue
Office of General Counsel
300A Outlet Pointe Boulevard
Columbia, South Carolina 29210

August 20, 2026



Frank W. Cureton (S.C. Bar No. 10087)
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VIA HAND DELIVERY

August 20, 2026

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

RECEIVED

AUG 20 2026

SC Court of Appeals

Re: Notice of Appeal
Hugh Chapman, Appellant v. South Carolina Department of Revenue, Respondent
Appeal from South Carolina Administrative Law Court
Case No. 25-ALJ-17-0359-CC
Case No. 25-ALJ-17-0284-CC

Dear Ms. Kitchings:

On behalf of Appellant Hugh Chapman, we hereby file a Notice of Appeal in the above-referenced consolidated matters before the Administrative Law Court.

We also enclose the following:

1. Proofs of Service showing that the Notice of Appeal has been served on the South Carolina Department of Revenue (the only other party of record in these consolidated matters) and the Administrative Law Court;
2. A copy of the decisions to be challenged on appeal; and
3. A check in the amount of \$250.00 payable to the Court of Appeals to cover the filing fee.

**HAYNSWORTH
SINKLER BOYD**

The Honorable Jenny Abbott Kitchings

August 20, 2026

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We would appreciate your date-stamping the enclosed additional copy and returning that to our courier. Thank you.

Yours truly,



Frank W. Cureton

FWC:ap

Enclosures

cc: Honorable Jana E. Shealy, Clerk, South Carolina Administrative Law Court
Particia D. Breen, Esq., Counsel, South Carolina Department of Revenue