

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Hugh Chapman,

Appellant,

v.

South Carolina Department of Revenue,

Respondent.

DESIGNATION OF MATTER TO BE
INCLUDED IN THE RECORD ON APPEAL

RECEIVED

OCT 05 2026

SC Court of Appeals

Frank W. Cureton (S.C. Bar No. 10087)
Haynsworth Sinkler Boyd, P.A.
Post Office Box 11889
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Attorneys for Appellant

Appellant proposes the following be included in the Record on Appeal:

1. Order of June 16, 2026;
2. Order of July 24, 2026;
3. South Carolina Department of Revenue's Motion for Summary Judgment;
4. Petitioner's Motion for Summary Judgment and Memorandum in Opposition to Respondent's Motion for Summary Judgment.

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

HAYNSWORTH SINKLER BOYD, P.A.



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Attorneys for Hugh Chapman

October 5, 2026

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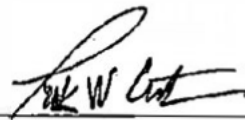
Respondent.

PROOF OF SERVICE

I certify that I have served the Initial Brief of Appellant and Designation of Matter to be Included in the Record on Appeal on the South Carolina Department of Revenue by depositing a copy of the Notice in the United States Mail, postage prepaid, on October 5, 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

October 5, 2026



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VIA HAND DELIVERY

October 5, 2026

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

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SC Court of Appeals

Re: 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 the Initial Brief of Appellant and Designation of Matter to be Included in the Record on Appeal in the above-referenced matters. We also enclose a Proof of Service showing that the Initial Brief of Appellant and Designation of Matter have been served on the South Carolina Department of Revenue.

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

Yours truly,



Frank W. Cureton

FWC:ap
Enclosures

cc: Patricia D. Breen, Esq., Counsel, South Carolina Department of Revenue (via First Class Mail)