

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM CHARLESTON COUNTY
Court of Common Pleas

Frank R. Addy, Jr., Circuit Court Judge

APPELLATE Case No. 2013-002785

Norman Robert Knight,

Petitioner,

v.

Companion Property and Casualty
Insurance Company of South Carolina;
Robertson Hollingsworth & Flynn Law Firm with;
Paul R. Ryan, as an Individual & a Partner:

Respondent(s)

2nd -APPENDIX to: Petition for a Rehearing R.221(a) & (c)

Norman Robert "Bobby" Knight, Petitioner
3940 Hottinger Avenue
North Charleston, SC 20405
(843) 735-0814

Counsel of Record:
Theodore Manos
% Robertson Hollingsworth & Flynn Law Firm
177 Meeting Street, Ste 300
Charleston, SC 29401
Attorney for Respondents
(843) 723-6470

RECEIVED

AUG 21 2014

SC Court of Appeals

APPENDIX – Petition for a Rehearing

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- F.1. IRS Guide # 334... *pg 14 - 20*
- C.1. CONCLUSION:

INTRODUCTION: *(restated & continued)* & Compilation of previous Supporting Documents

The Appeal Courts ORDER dated July 28, 2014 made the assumption that because Judge Addy did not change his first finding about “standing”; a challenged jurisdiction, by this Petitioner as a *pro se* party that the Petitioner’s Issues Preserved were in fact preserved for an Appeal as shown in the connected Motion for Reconsideration & Second Motion for Consideration.

The time for Noticing the Appeal was (30) days and that measure was perfected. *(Dec 27, 2013)*

The Petitioner contended in his Notice of Appeal that the State Court below erred when IT continued following the opposing attorney’s allegation that the Appellant appeared as the owner of a corporation and could not represent in a court;

AND the Petitioner for Rehearing had sufficient “**proofs**” that in both the Motions for Reconsideration & Amend that he was a not a corporation. (a burden that belongs to the Courts and not to the challenger of any kind of jurisdiction)The Petitioner had raised both; (1) that the federal government recognition and the Supremacy Clause and (2) the State Tax code for SMLLCs. *(See @APPENDIX para B.1.3. & B.1.4.)*

AND the Petitioner **always operated as a Sole Proprietorship**, thereby had timely asserted as following with the examples in these excerpts from the RECORD not yet provided as the Petitioner’s Initial Brief was simultaneously filed at the Appeal Court and diverted by the Motion to Dismiss the Appeal of the Respondents:

Pro Se Sole Proprietorship Determination
an exceptional compilation documents

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- **D.1. Precedent USDC 2:03-3165 18AJ:** Sole Proprietorship represented Pro Se
 - This Petitioner's precedent appearing as Sole Proprietor ironically against this same Respondent in USDC Charleston Division
 - Previously submitted as Exhibit (4) 2 pages for USDC Dkt.
- **E.1. United States' Sole Proprietorship** business recognition documents:
 - US Gov't System for Award Management
 - Previously submitted as Exhibit (1) 2 pages
 - United States Small Business Administration (SBA) HUBZone
 - Previously submitted as Exhibit (2) 2 pages
 - IRS Schedule C redacted for Petitioner as Exhibit (3) 1 page
 - Proprietorship for Bobby Knight as Construction Group L
- **F.1. IRS Publication # 334**
 - Cover
 - **Sole Proprietor** defined at page 2: Construction Group **never** "*elected to treat the LLC as a corporation*".
 - The IRS "*by default treats SMLLCs as Sole Proprietorships*"
 - Blank IRS Schedule C specifically printed for (Sole Proprietorships)
 - Supporting IRS form chart for Sole Proprietors.
- **G.1. CONCLUSION: (restated & continued)**
 - The Petitioner has provided the precedent he set in USDC #3165 appearing *pro se* for this Sole Proprietorship, ironically against these very same Respondents; and
 - The Petitioner provided the recognition of his performance and treatment by the U.S. Small Business Administration; the SBA HUBZone certification letter; and U.S. Treasury IRS Publication compliances; a redacted Schedule C and that this Petitioner **never** "*elected to treat the LLC as a corporation*". The IRS "*by default treats SMLLCs as Sole Proprietorships*"
 - IRS Schedule C form and the Sole Proprietorship form chart is provided as printed by the U.S. Government.

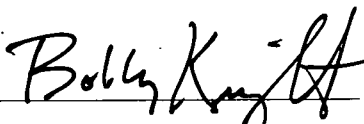
G.1. CONCLUSION: (restated & continued)

The Petitioner has clearly shown by a preponderance of evidence to allow the Petitioner to continue appear as a *pro se* sole proprietorship at the Court of Common Pleas in Charleston County, South Carolina: (1) his very own case law appearance as *pro se* Sole Proprietorship, a precedent in United States District Court Charleston Division (USDC); (2) a Sole Proprietorship acceptance and treatment by the United States Small Business Administration (SBA) HUBZone certification as a Sole Proprietorship which is beyond and employee income tax (EIN) payment of withholding scopes; and (3) a “by default Sole Proprietorship treatment” by the United States Treasury Department (IRS).

THE PETITION FOR REHEARING MUST BE GRANTED

Respectfully submitted this 20st day of August 2014.

BY: _____



Norman Robert “Bobby” Knight, Petitioner
3940 Hottinger Avenue
North Charleston, SC 20405
(843) 735-0814

Counsel of Record:

Theodore Manos
% Robertson Hollingsworth & Flynn Law Firm
177 Meeting Street, Ste 300
Charleston, SC 29401
Attorney for Respondents
(843) 723-6470

D.1. Precedent USDC 2:03-3165 18AJ

FILED

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

JAN 22 2004

LARRY W. PROPES, CLERK
CHARLESTON, SC

BOBBY KNIGHT)

Plaintiff,)

vs.)

COMPANION PROPERTY &)
CASUALTY CO. aka Blue Cross &)
Blue Shield of S.C.; and ROE &)
ASSOCIATES INC.; and Stephen J.)
Klingel, Pres. NCCI Holdings, Inc.;)
And ALLIEDINTERSTATE aka IntelliRisk)
Management Corporation)

Defendants.)

Civil Action No. 2 03 3165 18AJ

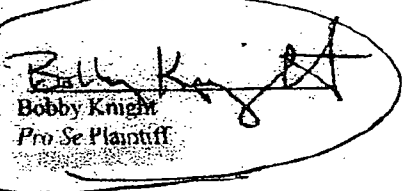
STIPULATION OF DISMISSAL

Pursuant to FRCP 41(a)(1), the parties hereby stipulate to dismiss this action with prejudice with each party to bear its own costs.

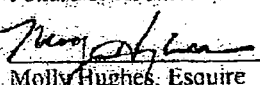
WE SO STIPULATE.

Dated at Charleston this 22nd day of January, 2004.


I SO MOVE:


Bobby Knight
Pro Se Plaintiff

WE CONSENT:

Nexsen Pruet Jacobs
Pollard & Robinson, LLC

Molly Hughes, Esquire
Attorneys for Roe & Associates, Inc. and

WE CONSENT:

Haynsworth Sinkler Boyd, P.A.

Elizabeth Applegate Dieck, Esquire
Attorneys for Companion Property Casualty
Co. aka Blue Cross & Blue Shield of S.C.

WE CONSENT:

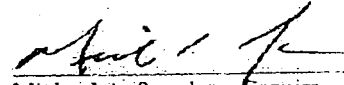
McNair Law Firm, P.A.

Michael A. Scardato, Esquire
NCCI Holdings, Inc. and Stephen J.
Klingel, President

EXHIBIT (A) 19

FILED

OCT 6 2003

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

LARRY W. PROPER, CLERK
CHARLESTON, SC

BOBBY KNIGHT,
Plaintiff,
Vs.

COMPLAINT

Civil Action No.

203 3165 18AJ

COMPANION PROPERTY & CASUALTY CO aka
Blue Cross & Blue Shield of S.C.; and
ROE & ASSOCIATES Inc; and Stephen J.
Klingel, Pres. NCCI Holdings, Inc.;
and ALLIED INTERSTATE aka IntelliRisk
Management Corporation,
Defendants.

And MOTION

for an EMERGENCY HEARING

for an INJUNCTION

JURISDICTION

This Federal Civil Action arises under the Racketeer Influenced and Corrupt Organization Act of 1970, civil RICO, 18 U.S.C. §1964(c); §1964(c)2(A); §1964 (c)2(B); §1964(c) (3) and §1964(5). Congress's Amendment to the RICO Act introduced several new concepts and broad remedies into the Law and gave the Federal Courts exclusive jurisdiction to cases brought after the amendment known as S. 1523 §18 U.S.C. 1961 et seq. This case is brought as a private individual being injured and damaged.

PARTIES

1. Bobby Knight, Plaintiff, 3940 Hottinger Avenue, North Charleston, South Carolina, 29405. Owner of a Small Business Administration certified HUBZone entity and sole proprietor of his business dba/ Construction Group, LLC.
2. Companion Property and Casualty Group (an Insurance Company), Defendants, also a subsidiary of Blue Cross & Blue Shield of South Carolina, doing business as a insurance company in the State of South Carolina and having offices in the City of Columbia South Carolina as well as other counties in the State and other States in the

EXHIBIT (A) 1

- **E.1. United States' Sole Proprietorship** business recognition documents:

Construction Group, LLC
DUNS: 022300557 CAGE Code: 1UG14
Status: Active

North Charleston, SC 29405-7918
UNITED STATES

Entity Record 

Entity Record

Please see below for the entire Entity Registration record. If you would like have a copy of this list please use the Print button.

PRINT

Current Record

DUNS Number:
D&B Legal Business Name:
Doing Business As:

022300557
Construction Group, LLC
(none)

Core Data

[Expand All] | [Collapse All]

Business & TIN Information:

Business Information:

Business Start Date: 10/01/2000
Fiscal Year End Close Date: 12/31
Company Division Name:
Company Division Number:
Corporate URL:
Congressional District: 6
Registration Date: 04/09/2002
Activation Date: 12/16/2013
Expiration Date: 12/14/2014
Renewal Date: 12/14/2013
MPIN:

Physical Address:

Address Line: 3940 Hottinger Ave
City: North Charleston
State/Province: SC
Country: UNITED STATES
ZIP/Postal Code: 29405 - 7018

Mailing Address:

Address Line: 3940 HOTTINGER AVE
City: NORTH CHARLESTON
State/Province: SC
Country: UNITED STATES
ZIP/Postal Code: 29405 - 7018

Sensitive Identifiers:

EIN: 571116850

IRS consent:

Tax Payer Name: CONSTRUCTION GROUP LLC
Address Line 1: 3940 HOTTINGER AVE
Address Line 2:
City: NORTH CHARLESTON
State: SC
Country: UNITED STATES
ZIP/Postal Code: 29405
Type of Tax: Applicable Federal Tax
Tax Year: (Most Recent Tax Year) 2010
Name of Individual Executing Consent: BOBBY KNIGHT
Title of the Individual Executing Consent: PRESIDENT
Signature: BOBBY KNIGHT
TIN Consent Date: 02/27/2011

CAGE/NCAGE Code

CAGE: 1UG14

General Information

Country of Incorporation: UNITED STATES
State of Incorporation: SC
Company Security Level: Government Confidential
Highest Employee Security Level: Government Confidential

Business Types

For more information on an entity's socio-economic status please see SBA's Dynamic Small Business Search.

EXHIBIT (1)

Entity Structure

Sole Proprietorship

Prof. Structure

For Profit Organization

Business Types

Labor Surplus Area Firm

Minority Owned Business

Native American Owned

Entity Type

Business or Organization

Purpose of Registration

All Awards

SBA Certified

SBA Certified 8(a) Program Participant

DOT Certifications

DOT Certified DBE

Federally Recognized Native American Entity

American Indian Owned

Organization Factors

Limited Liability Company

Financial Information

Do you accept credit cards as a method of payment? Yes

Account Details: BANK OF AMERICA, N.A. - Checking

CAGE Code: 1UG14

Electronic Funds Transfer:

Account Type:	Checking
Financial Institute:	BANK OF AMERICA, N.A.
ABA Routing Number:	XXXXXXXXXX
Account Number:	XXXXXXXXXX
Lockbox Number:	

Automated Clearing House (ACH):

ACH U.S. Phone:	(843)720-4972
ACH Non-U.S. Phone:	
ACH Fax:	
ACH Email:	

Remittance Address:

Remittance Name:	CONSTRUCTION GROUP, LLC
Address Line 1:	3940 HOTTINGER AVENUE
Address Line 2:	
City:	NORTH CHARLESTON
State:	SC
Country:	UNITED STATES
ZIP/Postal Code:	29405 - 7018

EXHIBIT (1)

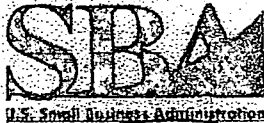
Executive Compensation Questions

In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a DUNS number, belongs) receive both of the following: 1. 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements and 2. \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

No

Does the public have access to information about the compensation of the senior executives in your business or organization (the legal entity to which this specific SAM record, represented by a DUNS number, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78f(d)) or section 6104 of the Internal Revenue Code of 1986?

Proceedings Questions



U.S. SMALL BUSINESS ADMINISTRATION
WASHINGTON, DC 20416

Original
Certification
Date: 02/11/2014

Bobby Knight - Sole proprietor
CONSTRUCTION GROUP, LLC
3940 HOTTINGER AVE,
North Charleston, SC 29405-7018

Dear Bobby Knight:

Welcome to the HUBZone Program!

I am pleased to advise you that effective this date your application for certification as a "qualified HUBZone small business concern" (SBC) has been approved. Your firm is now eligible to receive HUBZone contracting opportunities, and will be included in the listing of qualified HUBZone small business concerns found on the Internet at <http://dsbs.sba.gov/dsbs/search.asp?search=hubzone.cfm>. Congratulations! This certification will remain in effect until the HUBZone area that impacts your firm's eligibility ceases to be designated as such. <http://www.sba.gov/content/hubzone-maps>.

The HUBZone Office now offers assistance via an interactive conference call at 888-858-2144, access code 3061779# (pound symbol), where we can respond to your general questions and concerns in real-time. Please visit our website at <http://www.sba.gov/hubzone>, for additional information regarding HUBZone application assistance office hours and calendar of topics to be discussed.

Your responsibilities as a HUBZone certified concern

As a HUBZone certified concern, the benefits you may receive from the program come with the following important responsibilities:

- **Keep your System for Award Management (SAM) and Dynamic Small Business Search (DSBS) records up-to-date.** To apply for HUBZone Program certification, your firm had to be registered in the SAM and DSBS information systems. For your firm to receive benefits from the HUBZone Program (i.e., to be identified by contracting officers as eligible to receive HUBZone contracts and to be paid under any such contracts), it is essential that these records remain up-to-date. We strongly recommend that you validate your information at least annually. If you need assistance in updating your SAM or DSBS information, please go to the SAM Help Desk at <https://www.fsd.gov/app/answers/fst>.

- **Inform HUBZone Program of any material changes to your concern:** If there are material changes to your concern (that may affect its continued eligibility) you must notify the HUBZone Program by sending an e-mail to H2MCM@sba.gov. Material changes include a change in size, ownership, business structure, or principal office location, in addition to falling below the 35% HUBZone residency requirement when your firm is not performing on a HUBZone contract. Failure to notify the HUBZone Program of material changes may result in decertification from the program. If at any time you feel your concern no longer qualifies for the HUBZone Program, you can complete the "Voluntary Decertification Agreement" available at <http://www.sba.gov/content/maintaining-hubzone-certification>.

Note the HUBZone Program mails notices regarding program examinations and re-certifications to your firm's most recent address of record. If you were to fail to respond to these notices because you have changed your address without updating your SAM and DSBS profiles and informing the HUBZone Program, SBA would propose your concern for decertification and might subsequently decertify it from the Program. Therefore, it is critical that you notify us of any change in address and keep your SAM and DSBS profiles updated.

- **Remain in compliance at all times and stay updated on Program changes:** It is your responsibility to continually ensure that your firm meets the requirements of the program. This includes, for example, continuously meeting the 35% HUBZone residency requirement, with the sole exception if you are making good faith efforts to "attempt to maintain" (see 13 C.F.R. § 126.103) having 35% of your employees reside in a HUBZone during the performance of a HUBZone contract you have received. This also includes complying with contract performance requirements in connection with any HUBZone contracts awarded to your firm as a qualified HUBZone SBC (e.g., the subcontracting limitations requirements set forth in 13 C.F.R. § 126.700, and/or the non-manufacturer rule set forth in 13 C.F.R. § 126.601(e)).

In addition, you should periodically visit our website (www.sba.gov/hubzone) to look for any important announcements concerning changes to the HUBZone Program. As an example, on May 3, 2010 an important change to the HUBZone regulations went into effect concerning the definition of an employee. The new definition, which can be found at our website, is meant to simplify the determination of whether a person working for a concern is counted as an employee of that concern for the purposes of determining eligibility for the HUBZone Program. The new definition may impact your eligibility for the program and ability to meet the principal office and 35% HUBZone residency requirement. (If you applied prior to May 3, 2010, the previous definition was likely used to determine your eligibility as we typically evaluate a firm's eligibility at the time of application submittal using regulations in effect at that time.) It is your responsibility to understand the new definition and to determine whether it impacts your concern's eligibility status. Contact the HUBZone Help Desk if you require assistance. If you find that your firm is not eligible for the program as a result of the definition change, you should inform the HUBZone Program of this material change to your concern or complete the "Voluntary Decertification Agreement" available at <http://www.sba.gov/content/maintaining-hubzone-certification>.

- **Participate in SBA eligibility monitoring initiatives:** As a result of 2008 and 2009 Government Accountability Office (GAO) audits, which discovered unacceptable levels of fraud and misrepresentation within the HUBZone Program, we have significantly increased our eligibility monitoring efforts to ensure only eligible SBCs receive the program's benefits. As such, you may be subject to any or all of the following initiatives designed to verify the ongoing eligibility of certified concerns:

- SBA requiring your concern certify in writing under penalty of perjury that it continues to meet all the eligibility criteria of the HUBZone Program, or voluntarily withdraw
- SBA requiring your concern to submit updated documentation similar to the information and documents you provided to obtain initial certification in order to verify that you remain eligible for the program
- If you should receive a HUBZone contract, SBA requiring your concern to demonstrate that it was eligible for the program both at the time of its initial offer and award
- SBA making unannounced site visits to any or all of your concern's locations to verify the accuracy of any information provided to SBA

NOTE THAT ANY SBC FOUND TO MISREPRESENT ITSELF MAY BE SUBJECT TO A RANGE OF CIVIL OR CRIMINAL PENALTIES AND/OR SUSPENSION OR DEBARMENT FROM FEDERAL CONTRACTING.

EXHIBIT (2)

How to get the most out of the Program

Although your status as a certified HUBZone small business concern greatly improves your access to Federal contracts, this certification does not guarantee contract

awards. Your ability to research contracting opportunities and competitively bid on them will be the key to your success in this program. I recommend you utilize the following web resources designed to help you maximize the Program's benefits:

- SBA's Government Contracting Classroom website at (<http://www.sba.gov/gcclassroom>) provides valuable information on Federal contracting. (Please note that while your concern was approved under the North American Industry Classification System (NAICS) Code found in your firm's SAM and DSBS profiles, you may be awarded contracts under other NAICS Codes. You may benefit from researching and identifying potential HUBZone contracting opportunities outside your profile's NAICS code.)
- SBA's Services website (www.sba.gov/services) is a good starting point for accessing a wide range of resources relevant to HUBZone certified firms, including online courses on how to identify, win, and successfully execute Federal Government contracts.
- SBA's Surety Bond Program website (www.sba.gov/osg) provides information on how to apply for an SBA surety bond guarantee.

Thank you for contributing to US economic development

We wish you the best of luck with your HUBZone certified concern - your success will help improve the economic future of the HUBZone(s) in which you operate. If at any time you have any questions about the Program or how the SBA may be able to support your business objectives, please do not hesitate to contact the HUBZone Help Desk at HUBZone@sba.gov.

Sincerely,

Ajoy K. Sinha
Deputy Director
Office of Government Contracting

HUBZone Certification Number: 50634

Ref: IAF-19L

~~Office of the HUBZone Program, U.S. Small Business Administration, 409 Third Street, SW, Washington, DC 20415~~

EXHIBIT (2)

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Introduction

The purpose of this publication is to provide general information about the federal tax laws that apply to small business owners who are sole proprietors and to statutory employees. This publication has information on business income, expenses, and tax credits that may help you file your income tax return.

Are you self-employed? You are self-employed if you carry on a trade or business as a sole proprietor or an independent contractor.

Sole proprietor. A sole proprietor is someone who owns an unincorporated business by himself or herself. However, if you are the sole member of a domestic limited liability company (LLC), you are not a sole proprietor if you elect to treat the LLC as a corporation.

Trade or business. A trade or business is generally an activity carried on to make a profit. The facts and circumstances of each case determine whether or not an activity is a trade or business. You do not need to actually make a profit to be in a trade or business as long as you have a profit motive. You do need to make ongoing efforts to further the interests of your business.

You do not have to carry on regular full-time business activities to be self-employed. Having a part-time business in addition to your regular job or business may be self-employment.

Independent contractor. People such as doctors, dentists, veterinarians, lawyers, accountants, contractors, subcontractors, public stenographers, or auctioneers who are in an independent trade, business, or profession in which they offer their services to the general public are generally independent contractors. However, whether they are independent contractors or employees depends on the facts in each case. The general rule is that an individual is an independent contractor if the payer has the right to control or to direct only the result of the work and



Department of the Treasury

Internal Revenue Service

Tax Guide for Small Business

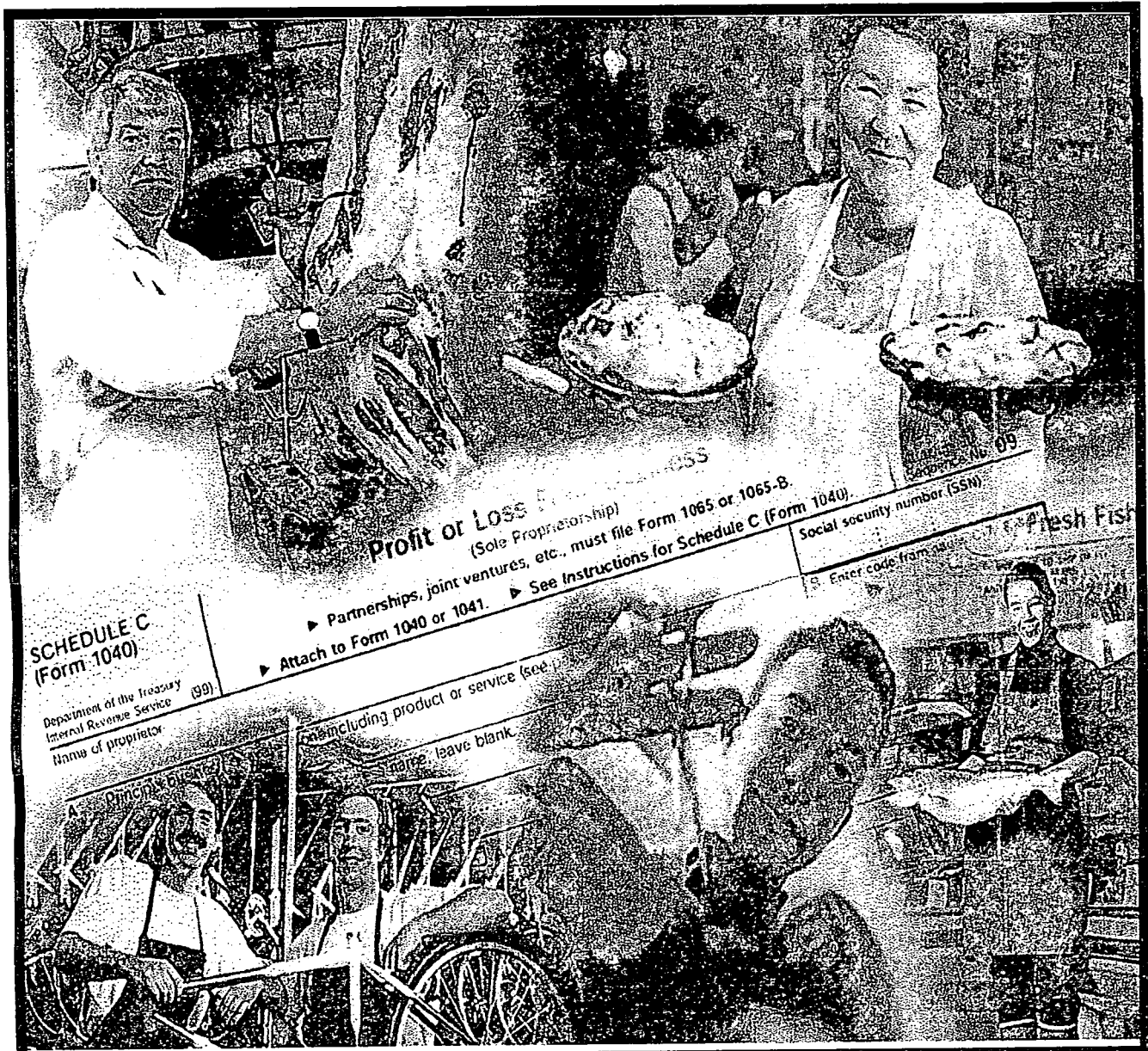
(For Individuals Who Use Schedule C or C-EZ)

Publication 334

Catalog Number 11063P

For use in preparing

2013 Returns



Get forms and other information faster and easier by Internet at IRS.gov

**Schedule C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2010

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor
BOBBY KNIGHT

A Principal business or profession, including product or service (see instructions).
GENERAL CONTRACTOR

C Business name. If no separate business name, leave blank.
CONSTRUCTION GROUP LLC

E Business address (including suite or room no.) **3940 HOTTINGER AVE**
City, town or post office, state, and ZIP code **NORTH CHARLESTON SC 294057018**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2010, check here _____

Part II Income

1 Gross receipts or sales. Caution. See instructions and check the box if: o This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or o You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.	1
2 Returns and allowances	2
3 Subtract line 2 from line 1	3
4 Cost of goods sold (from line 42 on page 2)	4
5 Gross profit. Subtract line 4 from line 3	5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6	7

Part III Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	18 Office expense	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	20a
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20b
12 Depletion	12	b Other business property	21
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest:	16a	24 Travel, meals, and entertainment:	24a
a Mortgage (paid to banks, etc.)	16b	a Travel	24b
b Other	17	b Deductible meals and entertainment (see instructions)	25
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27 Other expenses (from line 48 on page 2)	27
30 Expenses for business use of your home. Attach Form 8829	30	28	28
31 Net profit or (loss). Subtract line 30 from line 29.	31	29	29

o If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

o If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions):

o If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

o If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a All investment is at risk.
32b Some investment is not at risk.

REMOVED

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C (Form 1040) 2010

EXHIBIT (3)

- **F.1. IRS Publication # 334**

Sole Proprietorship Tax Treatment

By default, the IRS treats single-member LLCs as sole proprietorships. (That is, if you don't make an election, your single-member LLC will be treated as a sole proprietorship.)

As a sole proprietorship doing business through an LLC, you do not need a separate EIN number unless you have employees or are required to file excise tax returns. By default, owners of single-member LLCs report the business profits and losses from the LLC on their personal tax returns using their own Social Security number or tax identification number. Owners of single-member LLCs are not required to have separate EINs because they are not considered employees of the LLC by the IRS. However, if your single-member LLC has other employees you are required to obtain an EIN and file employment taxes.

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2013

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions ▶
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses	<input type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2013, check here	<input type="checkbox"/>
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6 ▶	7		

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions)	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):	20		
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22		
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:	24		
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28			26 Wages (less employment credits)	26		
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			27b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31						
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2013



Sole Proprietorships

A sole proprietor is someone who owns an unincorporated business by himself or herself. However, if you are the sole member of a domestic limited liability company (LLC), you are not a sole proprietor if you elect to treat the LLC as a corporation.

If you are a sole proprietor use the information in the chart below to help you determine some of the forms that you may be required to file.

Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [Forms & Pubs](#)
- [Starting a Business](#)
- [Deducting Expenses](#)
- [Businesses with Employees](#)
- [Filing/Paying Taxes](#)
- [Post-Filing Issues](#)
- [Closing Your Business](#)

IF you are liable for:	THEN use Form:	Separate Instructions:
Income Tax	1040, U.S. Individual Income Tax Return (PDF) and Schedule C (Form 1040), Profit or Loss from Business (PDF) or Schedule C-EZ (Form 1040), Net Profit from Business (PDF)	Instructions for 1040, U.S. Individual Income Tax Return (PDF) Instructions for Schedule C (Form 1040) (PDF)
Self-employment tax	Schedule SE (Form 1040), Self-Employment Tax (PDF)	Instructions for Schedule SE (Form 1040) (PDF)
Estimated tax	1040-ES, Estimated Tax for Individuals (PDF)	
Social security and Medicare taxes and income tax withholding	941, Employer's Quarterly Federal Tax Return (PDF) 943, Employer's Annual Federal Tax Return for Agricultural Employees (PDF) 944, Employer's Annual Federal Tax Return (PDF)	Instructions for Form 941 (PDF) Instructions for Form 943 (PDF) Instructions for Form 944 (PDF)
Providing information on social security and Medicare taxes and income tax withholding	W-2, Wage and Tax Statement (PDF) (to employee) and W-3, Transmittal of Wage and Tax Statements (PDF) (to the Social Security Administration)	
Federal unemployment (FUTA) tax	940, Employer's Annual Federal Unemployment (FUTA) Tax Return (PDF)	Instructions for Form 940 (PDF)
Filing information returns for payments to nonemployees and transactions with other persons	See Information Returns	
Excise Taxes	Refer to the Excise Tax web page	

Rate the Small Business and Self-Employed Web Site

Page Last Reviewed or Updated: 22-May-2014

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IF you are liable for:	THEN use Form:	Separate Instructions:
Income Tax	1040, U.S. Individual Income Tax Return (PDF) and Schedule C (Form 1040), Profit or Loss from Business(PDF) or Schedule C-EZ (Form 1040), Net Profit from Business (PDF)	Instructions for 1040, U.S. Individual Income Tax Return (PDF) Instructions for Schedule C (Form 1040) (PDF)
Self-employment tax	Schedule SE (Form 1040), Self-Employment Tax (PDF)	Instructions for Schedule SE (Form 1040) (PDF)
Estimated tax	1040-ES, Estimated Tax for Individuals (PDF)	
Social security and Medicare taxes and income tax withholding	941, Employer's Quarterly Federal Tax Return (PDF) 943, Employer's Annual Federal Tax Return for Agricultural Employees (PDF) 944, Employer's Annual Federal Tax Return (PDF)	Instructions for Form 941 (PDF) Instructions for Form 943 (PDF) Instructions for Form 944 (PDF)
Providing information on social security and Medicare taxes and income tax withholding	W-2, Wage and Tax Statement (PDF) (to employee) and W-3, Transmittal of Wage and Tax Statements (PDF) (to the Social Security Administration)	
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Filing information returns for payments to nonemployees and transactions with other persons	See Information Returns	
Excise Taxes	Refer to the Excise Tax web page	

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: 22-May-2014

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM CHARLESTON COUNTY
Court of Common Pleas

Frank R. Addy, Jr., Circuit Court Judge

APPELLATE Case No. 2013-002785

Norman Robert Knight,

Petitioners,

v.

Companion Property and Casualty
Insurance Company of South Carolina;
Robertson Hollingsworth & Flynn Law Firm with;
Paul R. Ryan, as an Individual & a Partner:

Respondent(s)

RECEIVED

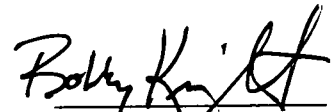
AUG 21 2014

SC Court of Appeals

PROOF OF SERVICE

Norman Robert "Bobby" Knight, *pro se*, I certify that I have served Petitioner's 2nd **APPENDIX --Petition for a Rehearing** to Theodore Manos, Attorney for the Respondents, by depositing a copy of it in the United States Mail, postage prepaid, on August 21, 2014, addressed to their attorney of record: Theodore Manos, % Robertson Hollingsworth & Flynn Law Firm, 177 Meeting Street, Ste 300, Charleston, SC 29401, (843) 723-6470.

Respectfully submitted this 20th day of August 2014.



Norman Robert "Bobby" Knight, Petitioner
3940 Hottinger Avenue
North Charleston, SC 20405
(843) 735-0814

August 20, 2014

Honorable V. Claire Allen, Deputy Clerk
South Carolina Court of Appeals
%Jenny Abbott Kitchings, Clerk
Post Office Box 11629
Columbia, South Carolina, 29211

RE: 2nd APPENDIX -- Petitioner's Petition for a Rehearing

Subject: APPELLATE Case No. 2013-002785 *Knight v. Companion Property, et al.*

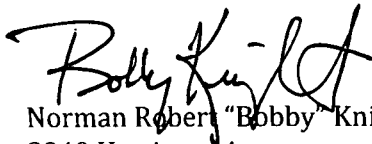
Dear Ms. Allen, Dep. Clerk of South Carolina Appeals Court,

Please find enclosed one (1) original w signature and six (6) copies. It needs to accompany the Petition for a Rehearing and was inadvertently delayed.

I have included a S.A.S.E. and for one (1) copy for a return to me after being stamped by your office.

Please mark this 2nd APPENDIX for my Petition return in the SASE.

Thank you for your assistance in this matter.



Norman Robert "Bobby" Knight, Petitioner
3940 Hottinger Avenue
North Charleston, SC 20405
(843) 735-0814

Enclosures:

(1 original) + (6 copies)

✓ **Honorable V Claire Allen, Deputy Clerk of Court**
SC Court of Appeals
Post Office Box 11629
Columbia, South Carolina 29211-1629

(1 copy)

For returning to the Petitioner after filing in the SASE.

Cc/ Theodore Manos for Respondents.
% Robertson Hollingsworth & Flynn Law Firm
177 Meeting Street, Ste 300
Charleston, SC 29401

RECEIVED

AUG 21 2014

SC Court of Appeals