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JUN 25 2015

SC Court of Appeals

**THE STATE OF SOUTH CAROLINA  
In the Court of Appeals**

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**APPEAL FROM THE ADMINISTRATIVE LAW COURT**

**The Honorable Ralph King Anderson, III, Chief Administrative Law Judge**

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Case No. 09-ALJ-17-0204-CC  
Appellant Case No. 2012-208608

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Rent-A-Center West, Inc., ..... Appellant,

v.

South Carolina Department of Revenue, ..... Respondent.

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**RESPONDENT'S DESIGNATION OF MATTER  
TO BE INCLUDED IN THE RECORD ON APPEAL**

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Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondent respectfully requests the following be included in the Record on Appeal:

**ORDER**

1. Final Order and Decision of the ALC dated January 6, 2012

**DETERMINATION**

2. Department Determination dated May 6, 2009 (Ex. 1, Tab 5)

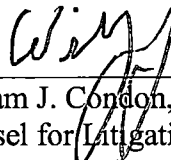
**HEARING TRANSCRIPT**

3. The following pages of the Hearing Transcript from Day One of Two (August 10, 2011): 1-3, 80-81, 83-86, 90, 93, 98, 103-104, 106, 110, 116, 117, 125, 130, 143-144, 150-151, 170-171, 181, 189, 190-191, 197-199, 200-203, 206, 230.
4. The following pages of the Hearing Transcript from Day Two of Two (August 11, 2011): 103, 111-117, 178, 193-199, 200-201, 203, 206.

**OTHER EXHIBITS**

5. Ex.1, Tab 1 – Report of Field Audit including cover letter
6. Ex.1, Tab 3 – Protest Pursuant to Revenue Procedures Act including Attachment to Application for Appeal
7. Ex. 1, Tab 7 – All amended income tax returns of RAC West for income tax years 2003 through 2005
8. Ex. 1, Tab 9 – Chart of RAC’s Corporate Structure
9. Ex. 1, Tab 10 – Management Services Agreement effective December 31, 2002
10. Ex. 1, Tab 11 – Trademark License Agreement entered into on December 31, 2002 and Amendment No. 1 to Trademark License Agreement entered into on December 31, 2004
11. Ex. 1, Tab 13 – KPMG’s Analysis of Rent-A-Center, Inc. Profit Distribution dated February 2013
12. Ex. 1, Tab 21 – The single page documenting RAC West’s Revenue by State for FYE December 31, 2004

The undersigned counsel certifies that this designation contains no matter which is irrelevant to this appeal.

  
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William J. Condon, Jr. (Bar No. 72632)  
Counsel for Litigation  
Sean G. Ryan (Bar No. 76585)  
Managing Counsel for Litigation  
300A Outlet Pointe Blvd. (29210)  
PO Box 12265  
Columbia, SC 29211-9979  
(803) 898-5278  
(803) 896-0171 (fax)  
William.Condon@dor.sc.gov  
Attorneys for Respondent

Columbia, South Carolina  
June 25, 2015

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**PROOF OF SERVICE**

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I, Jean M. O'Connor, do hereby certify that I have caused to be mailed, via US Postal Service, postage pre-paid, a copy of the Department of Revenue's Initial Brief and Designation of Matter to be Included in the Record on Appeal to Bryson M. Geer, Esquire and John von Lehe, Jr., Esquire, Nelson Mullins Riley & Scarborough, LLP, PO Box 1806, Charleston, SC 29402 this 25<sup>th</sup> day of June 2015.

  
Jean M. O'Connor