

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM ADMINISTRATIVE LAW COURT

Shirley C. Robinson, Administrative Law Judge

Docket No. 14-ALJ-17-0285-CC

Dish DBS Corporation f/k/a EchoStar, DBS Corp. and Affiliates Appellant,

v.

South Carolina Department of Revenue Respondent.

APPENDIX TO THE RECORD ON APPEAL

VOLUME I OF I

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EXHIBITS AND OTHER MATERIALS OR DOCUMENTS

1.	Petitioner's Exhibit 36 – SC IPA Analysis	3148
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DISH NETWORK - SOUTH CAROLINA APPORTIONMENT
2010 INCOME PRODUCING ACTIVITY PERCENTAGE ANALYSIS

Programming/ Content		
Subscriber-Related Expenses (National Content)		
Cost of Basic Channels	-	55,791,362
Cost of Premium Channels	-	10,876,308
Cost of Pay Per View	-	2,290,945
Cost of A La Carte Programming	-	48,052
Local DMA / Programming	2,708,235	-
Satellites & Uplink		
Satellite Transponder Lease Expense	-	3,509,057
Satellite & Transmission Expenses	-	3,395,650
Satellite Depreciation	-	1,551,076
Local Uplink Expenses	4,118,935	-
Advertising		
Retention Marketing		
Direct Mail	148,388	-
Cross Channel	16,093	-
Statement Marketing	96,490	-
Other	8,268	-
Subscriber Acquisition Marketing		
Direct Mail	376,964	-
Print Advertising	921,365	-
Brand TV	837,915	-
ORTV	1,333,621	-
Radio	282,802	-
OOH (Billboards)	37,993	-
Digital	489,552	-
3rd Party Marketing	988,025	-
Subscriber Equipment	13,319,402	-
Installation	873,973	-
In-Home Repair	19,554,500	-
Call Centers	-	16,685,910
G&A Expenses		
Corporate G&A Expenses	-	-
Litigation Expense	-	-
Depreciation - FFE, vehicles, bldgs	-	-
TOTAL	46,112,521	94,148,360
SOUTH CAROLINA PERCENTAGE	32.8763%	140,260,881

Audit Assessment		
Year	Liability / Refund	SC Appt %
2005	365,040	0.8282%
2006	400,887	1.3563%
2007	313,237	1.4537%
2008	(121,679)	1.4075%
2009	(439,263)	1.4982%
2010	26,064	1.6144%
TOTAL LIABILITY / REFUND	544,286	
Estimated Interest	399,496	
Estimated Penalties	276,307	
TOTAL TAX and P&I	1,220,089	
Net Difference from Audit Assessment		

SC IPA% (in accordance with DirecTV decision)		
In SC	Outside SC	Total
-	55,791,362	55,791,362
-	10,876,308	10,876,308
-	2,290,945	2,290,945
-	48,052	48,052
2,708,235	-	2,708,235
-	3,509,057	3,509,057
-	3,395,650	3,395,650
-	1,551,076	1,551,076
4,118,935	-	4,118,935
-	-	-
148,388	-	148,388
16,093	-	16,093
96,490	-	96,490
8,268	-	8,268
-	-	-
376,964	-	376,964
921,365	-	921,365
837,915	-	837,915
1,333,621	-	1,333,621
282,802	-	282,802
37,993	-	37,993
489,552	-	489,552
988,025	-	988,025
13,319,402	-	13,319,402
873,973	-	873,973
19,554,500	-	19,554,500
-	16,685,910	16,685,910
-	-	-
-	-	-
-	-	-
46,112,521	94,148,360	140,260,881
32.8763%		
SC IPA% (in accordance with DirecTV decision)		
Year	Liability / Refund	SC Appt %
2005	65,552	0.3907%
2006	92,023	0.4720%
2007	76,982	0.4522%
2008	(395,760)	0.5164%
2009	(577,260)	0.6272%
2010	(211,410)	0.7374%
	(949,873)	
	(10,207)	
	58,639	
	(901,441)	
	(2,121,530)	

SC IPA% - Includes G&A Expenses		
In SC	Outside SC	Total
-	55,791,362	55,791,362
-	10,876,308	10,876,308
-	2,290,945	2,290,945
-	48,052	48,052
2,708,235	-	2,708,235
-	3,509,057	3,509,057
-	3,395,650	3,395,650
-	1,551,076	1,551,076
4,118,935	-	4,118,935
-	-	-
148,388	-	148,388
16,093	-	16,093
96,490	-	96,490
8,268	-	8,268
-	-	-
376,964	-	376,964
921,365	-	921,365
837,915	-	837,915
1,333,621	-	1,333,621
282,802	-	282,802
37,993	-	37,993
489,552	-	489,552
988,025	-	988,025
13,319,402	-	13,319,402
873,973	-	873,973
19,554,500	-	19,554,500
-	16,685,910	16,685,910
-	-	-
-	10,135,491	10,135,491
-	3,651,248	3,651,248
-	703,253	703,253
46,112,521	108,638,352	154,750,873
29.7979%		
SC IPA% - Includes G&A Expenses		
Year	Liability / Refund	SC Appt %
2005	59,912	0.3727%
2006	79,706	0.4368%
2007	69,103	0.4188%
2008	(407,492)	0.4783%
2009	(582,537)	0.5939%
2010	(220,031)	0.7057%
	(1,001,338)	
	(11,229)	
	52,180	
	(960,387)	
	(2,180,476)	

SC Costs of Performance Calculation		
In SC	Outside SC	Total
-	3,444,986,433	3,444,986,433
-	671,586,658	671,586,658
-	141,460,497	141,460,497
-	2,967,108	2,967,108
2,708,235	132,957,871	135,666,106
-	216,676,079	216,676,079
-	241,930,921	241,930,921
-	110,510,000	110,510,000
4,118,935	1,049,943,703	1,054,062,638
-	-	-
148,388	9,243,273	9,391,661
16,093	1,002,423	1,018,516
96,490	6,010,457	6,106,947
8,268	515,023	523,291
-	-	-
376,964	18,471,214	18,848,178
921,365	42,167,410	43,088,775
837,915	55,023,065	55,860,980
1,333,621	73,098,014	74,431,635
282,802	7,698,810	7,981,612
37,993	2,059,823	2,097,816
489,552	40,035,448	40,525,000
988,025	64,963,847	65,951,872
13,319,402	809,122,598	822,442,000
873,973	57,464,811	58,338,785
19,554,500	69,883,100	89,437,600
-	1,113,804,802	1,113,804,802
-	-	-
-	625,842,937	625,842,937
-	225,456,032	225,456,032
-	43,424,204	43,424,204
46,112,521	9,278,306,562	9,324,419,083
0.4945%		
SC Costs of Performance Calculation		
Year	Liability / Refund	SC Appt %
2005	72,891	0.4141%
2006	104,023	0.5064%
2007	83,279	0.4789%
2008	(388,545)	0.5399%
2009	(577,616)	0.6250%
2010	(216,333)	0.7193%
	(922,301)	
	(10,116)	
	65,048	
	(867,369)	
	(2,087,458)	